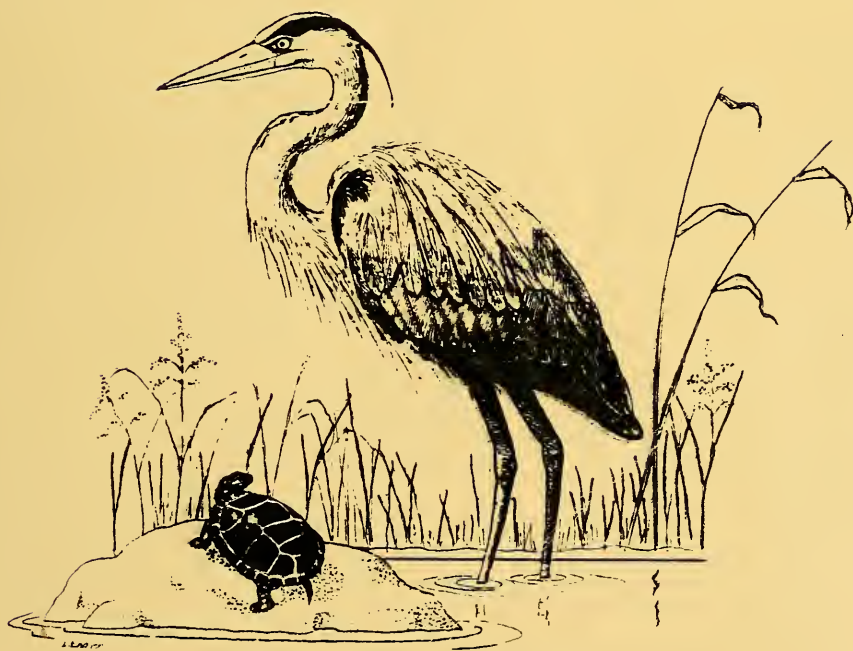


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# ANNUAL REPORT

*of the*

## TOWN OF EPSOM

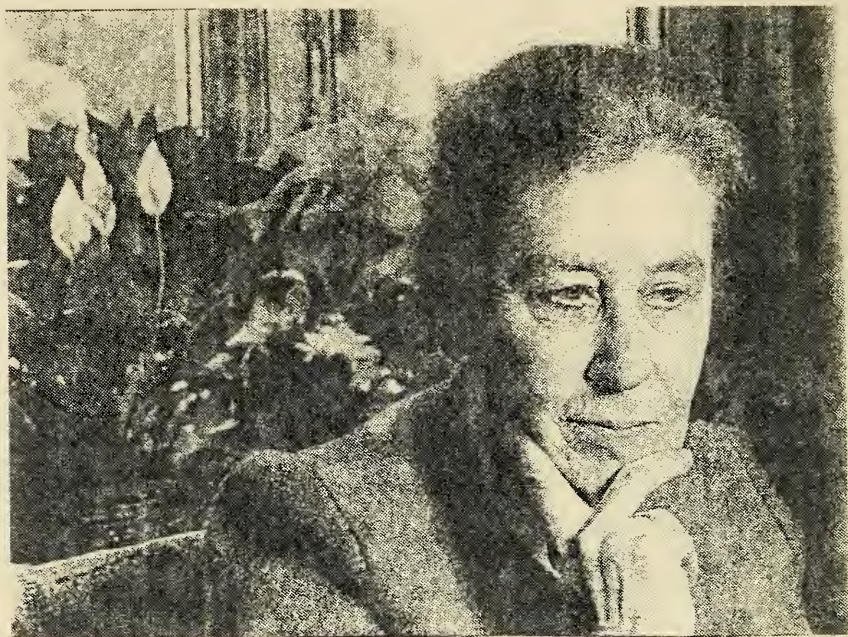


*For The Year Ending  
December 31, 1991*



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**Annual Report**  
*of the*  
**Town Officers**  
*of the*  
**Town of Epsom**  
**New Hampshire**  
*for the year ending*  
**December 31, 1991**



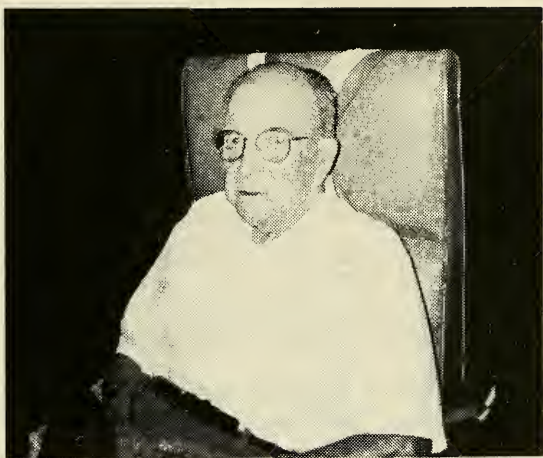
ROSEMARIE BORDEN - CITIZEN OF THE YEAR 1991

ROSEMARIE BORDEN WAS CHOSEN CITIZEN OF THE YEAR AT EPSOM'S OLD HOME DAY, AUGUST 10, 1991. MARRIED TO MILTON BORDEN, THEY RESIDE ON JUG CITY ROAD AND ARE THE PARENTS OF THREE CHILDREN, AMY MARQUIS OF DEERFIELD, SUSAN BORDEN OF OAKLAND, CALIFORNIA, AND CAREY BORDEN OF HOPKINTON.

ROSE WAS BORN IN METTMANN, GERMANY, WHERE SHE RECEIVED HER SCHOOLING AND GRADUATED FROM KINDERGAERTNERINNEN SEMINARY. SHE MET HER HUSBAND WHEN BOTH WERE MEMBERS OF THE YOUTH HOSTEL AND WERE ON A BIKING VACATION IN FRANCE. THEY WERE MARRIED IN GERMANY AND CAME TO THIS COUNTRY IN 1953.

FOR 31 YEARS, SHE HAS TAUGHT KINDERGARTEN IN EPSOM AND ONLY RECENTLY RETIRED. DURING HER TEACHING YEARS, SHE WOULD HAVE CHILDREN WHOSE PARENTS SHE HAD TAUGHT IN PREVIOUS YEARS. THE KINDERGARTEN GRADUATIONS HELD ON THE GROUNDS OF HER HOME WERE LITTLE STORYBOOK PRESENTATIONS OF THE FAIRY TALES WITH THE YOUNGSTERS ALL TAKING PART.

ROSE IS THE GUIDING SPIRIT IN THE GENESIS II ECUMENICAL GROUP THAT MEETS ONCE A MONTH. SHE ALSO TOOK CHARGE OF THE TOWN HALLOWEEN PARTIES FOR A NUMBER OF YEARS AND WAS A COUNSELOR AT THE LITTLE BEAR DAY CAMP AT BEAR BROOK. NOT CONTENT TO BE RETIRED, SHE KEEPS BUSY BEING COORDINATOR OF RELIGIOUS EDUCATION FOR OUR LADY OF LOURDES CHURCH OF PITTSFIELD AND ST. JOSEPH'S CHURCH OF NORTHWOOD.



#### MILLARD YEATON RECEIVES BOSTON POST CANE

Millard Yeaton was presented the Boston Post Cane by Epsom Selectmen, Jay Hickey, Sue Bickford and Richard Todd at a reception on Sunday, August 11, 1991. The affair was held in Epsom Manor Retirement Center and was attended by family members and friends. Ice cream, cake and punch was served by the hosts.

Mr. Yeaton was born April 24, 1900, in Epsom and has lived here all of his life. He worked in the Gossville General Store and Post Office for many years. He served as Tax Collector in 1923 and served 3 years on the School Board. He was also a member of the Epsom Volunteer Fire Department.

He and the former Hazel Young were married in the Epsom Baptist Church on June 28, 1922. They have three children - Marieta Hall of Exeter, Elsie Anthony of Wolfeboro, and Norman Yeaton of Spokane, Washington. They also have 8 grandchildren and 13 great-grandchildren.

Mr. Yeaton and his wife spent winters in Florida after their retirement in 1965. Mrs. Yeaton has been a patient at Epsom Manor since 1986, and he has been a resident of the Retirement Center since January, 1991.



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TOWN OFFICERS

Moderator

PAUL MARTELL

Selectmen

RICHARD M. TODD - Chairman - Term Expires 1992  
JOHN F. HICKEY - Term Expires 1993  
SUE BICKFORD - Term Expires 1994

Town Clerk

MERILEE W. ELLSWORTH

Deputy Town Clerk

GAIL M. QUIMBY

Treasurer

PAULA S. ANDERSON

Representatives to General Court

ELEANOR ANDERSON  
CHARLES YEATON

Tax Collector

MERILEE W. ELLSWORTH

Deputy Tax Collector

BARBARA BARTON

Road Agent

PHILIP E. DAIL

Supervisors of Checklist

SYLVIA FERO

LENA WORTH

SHIRLEY DEMERS

Ballot Clerks

CAROLYN ASHBY  
RUTH BACHELDER

MARCIA CROUSE  
ROBERT M. REEVES

Auditors

TONY SOLTANI

JON HAPPNIE

Library Trustees

ELIZABETH J. MARTELL - resigned 4/1/91  
THERESA WIRTZ (appointed) - Term Expires 1992  
DOROTHY J. DUCLOS - Term Expires 1993  
MARGARET DANIELS - Term Expires 1994

Librarian

NANCY Y. CLARIS

Cemetery Trustees

|                   |                   |
|-------------------|-------------------|
| WILLIAM E. CLARK  | Term Expires 1992 |
| ROLAND R. LaFLEUR | Term Expires 1993 |
| ROBERT O. BACKUS  | Term Expires 1994 |

Conservation Commission

|                           |                   |
|---------------------------|-------------------|
| ERIC ORFF                 | Term Expires 1992 |
| MICHAEL TAGLIARENI        | Term Expires 1992 |
| ALISON PARODI-BIELING     | Term Expires 1992 |
| ELSIE PIPE                | Term Expires 1992 |
| CONSTANCE PITCHER         | Term Expires 1993 |
| LINDA HODGDON - Alternate | Term Expires 1994 |

Zoning Board of Adjustment

|                                |                   |
|--------------------------------|-------------------|
| LOUISE M. MOORE                | Term Expires 1993 |
| ALBERT J. NOLIN, JR., Chairman | Term Expires 1994 |
| PAUL MARTELL                   | Term Expires 1994 |
| H. ROY WILCOX, - Alternate     | Term Expires 1994 |
| MARLYN FLANDERS                | Term Expires 1995 |
| JAMES W. FINDLAY, JR.          | Term Expires 1995 |

Planning Board

|                              |                   |
|------------------------------|-------------------|
| BARRY LEWIS                  | Term Expires 1992 |
| LAURENCE W. CARAWAY, JR.     | Term Expires 1992 |
| GEORGE MURRAY                | Term Expires 1993 |
| LINDA HODGDON - Alternate    | Term Expires 1993 |
| KEITH COTA, Chairman         | Term Expires 1993 |
| GARY R. MATTESON - Alternate | Term Expires 1994 |
| TONY SOLTANI                 | Term Expires 1994 |
| CONSTANCE PITCHER            | Term Expires 1994 |

Zoning Compliance Officer

MAURICE L. DUPUIS

Police Department

|                        |             |
|------------------------|-------------|
| CHIEF CAMERON HARBISON | (Full-Time) |
| SGT. CRAIG MALONEY     | "           |
| OFFICER HENRY FARRIN   | "           |

Part-Time Officers

|                   |             |
|-------------------|-------------|
| TONY SOLTANI      | ERIC BOURN  |
| MICHAEL DEMPSEY   | JIM PERO    |
| CLINTON ELLSWORTH | DANIEL WARD |
| ROSS OBERLIN      |             |

Trustees of Trust Funds

|                    |                   |
|--------------------|-------------------|
| ROLAND LaFLEUR     | Term Expires 1992 |
| WILLIAM E. CLARK   | Term Expires 1993 |
| BEVERLY M. LaFLEUR | Term Expires 1994 |



Health Officer

JAMES T. LOMARTIRE

Deputy Health Officer

DIANE R. LOMARTIRE

Overseer of Public Welfare

PATRICIA L. HICKEY

Deputy Welfare Officer

GAIL M. QUIMBY

Park Commission

MAURICE PATTERSON  
NORMAN BIRCH  
JAMES PERO

ROBERT G. PARICHAND  
GEORGE S. FOSTER, III  
GARY LEE BENNER

Officers of the Epsom Volunteer Fire Department

|                     |  |
|---------------------|--|
| CHIEF               | PAUL E. LAVOIE                         |
| DEPUTY CHIEF        | DAVID CUSHING                          |
| ASSISTANT CHIEF     | R. STEWART YEATON                      |
| CAPTAINS            | LLEWELLYN (JOE) BARTON - ALAN QUIMBY   |
| LIEUTENANTS         | WILLIAM BARTON - RONALD DELGADO        |
| CLERK               | LINDA SAWYER                           |
| FULL-TIME EMPLOYEES | STEVE AUGER, LIEUTENANT - FLOYD GRAHAM |

Rescue Squad

|             |                                |
|-------------|--------------------------------|
| CAPTAIN     | STEPHANIE CROSS                |
| LIEUTENANTS | HERBERT HODGDON - MIKE CROWLEY |
| CLERK       | CECILY MCNAIR                  |

Auxiliary

|                |                  |
|----------------|------------------|
| PRESIDENT      | GAIL BROWN       |
| VICE-PRESIDENT | CAROLINE DIAMOND |
| SECRETARY      | MARY YEATON      |
| TREASURER      | SUE BEAUDOIN     |

Forest Fire Warden

PAUL E. LAVOIE

Emergency Management  
(Civil Defense)

BRUCE R. PORTER, DIRECTOR

Budget Committee

|                            |              |      |
|----------------------------|--------------|------|
| KATHERINE C. BURRIDGE      | Term Expires | 1992 |
| DAVID TUCKER               | " "          | 1992 |
| GREGORY VRAKATITSIS        | " "          | 1992 |
| MARY FRAMBACH, Chairperson | " "          | 1993 |
| CONSTANCE PITCHER          | " "          | 1993 |
| SHARON SOLTANI             | " "          | 1993 |
| ROBERT S. YEATON           | " "          | 1994 |
| STEVEN ARLING              | " "          | 1994 |
| H. ROY WILCOX              | " "          | 1994 |

March 16, 1991 the meeting was opened at 9:39a.m. by the moderator, Paul Martell.

The Moderator announced that he had a petition for a secret ballot vote to be taken on any and all amendments to Article 7 and on Article 7 itself. He also had a petition for a secret ballot vote on Article 28.

The Epsom Boy Scout troop conducted a flag raising ceremony to the song, "A Ragged Old Flag", sung by Johnny Cash. This was followed by the Pledge of Allegiance.

Article 3. To see what action the Town will take upon the budget submitted by the budget committee. (Majority vote required)  
The Moderator suggested discussing the full budget after Article 26.

Article 4. To see if the Town will vote to authorize the Board of Selectmen to borrow such sums of money as may be necessary in anticipation of taxes. (Majority vote required)  
Sue Bickford made a motion to accept the article as read. It was seconded by Steve Arling. There being no discussion on Article 4, it was put to a vote and passed in the affirmative.

Article 5. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept, and expend money from state, federal, or other governmental unit or a private source which becomes available during the year and not require the expenditure of any other Town funds in accordance with the procedures set forth in RSA 31:95-b. (Majority vote required)  
Donnie Pitcher made a motion to accept the article as read. It was seconded by Gloria Reeves. There being no discussion on Article 5, it was put to a vote and passed in the affirmative.

Article 6. To see if the Town will vote to raise and appropriate the sum of Twenty-Two Thousand Five Hundred Dollars (\$22,500) (includes the salary and benefit for one-half year) for the purpose of hiring an Administrative Assistant to the Town Selectmen. (Majority vote required) (RECOMMENDED BY THE BUDGET COMMITTEE)  
David Tucker made a motion to accept the article as read. It was seconded by Beth Martell. David Tucker read a report from the committee appointed last year to investigate the hiring of an Administrative Assistant to the Selectmen. Committee members were Richard P. Leavitt, Linda Martel, Rick Thompson, and David Tucker. (See copy of the report attached) A lengthy discussion followed describing what functions the position would entail, where the office would be located, and what salary and benefits would be reasonable. The Selectmen were asked for their opinion and were in favor of the proposal. Concerns were voiced as to whether the savings to the Town would be enough to cover the salary of an Administrative Assistant. It was decided that the benefits of an Administrative Assistant would be more than monetary. The position would help to coordinate and support all the officers and the boards of the Town. The Selectmen will appoint a committee to create a job description for the Administrative Assistant. Article 6 passed in the affirmative.

Article 7. To see if the Town will vote to raise, appropriate and expend a sum not to exceed the earned interest in the Lillian Morrison Town Trust Fund as of 12/31/90 (\$19,625.00 - this amount being earned interest by the Town Trust Fund for 1989 and 1990, as calculated by the Trustee of Trust Funds) for the purpose of expansion of town office space; and to authorize the withdrawal of said sum for this purpose. (Majority vote required) (RECOMMENDED BY THE BUDGET COMMITTEE)  
Marlynn Flanders made a motion to accept the article as read. It was seconded by Priscilla Thompson. An amendment to Article 7 was made by Gary Matteson to reduce the money from \$19,625.00 to \$10,000 and to change the purpose of "expansion of town office space" to "renovations of town office space and provide funding for architectural or technical planning for additional town office space". The amendment was seconded by Marlynn Flanders and it passed. Discussion on the

amended article followed with a report from the committee appointed by the Selectmen in July 1990. The Town Hall Space Committee was made up of Marlynn Flanders, Priscilla Thompson, Sharon Dupuis, Richard Todd, Constance Pitcher, Nancy Claris, Dorothy Duclos, John Kelleher, Robert Yeaton, David Magnon, Jane Martell, and John Hickey. (See copy of the report attached) Discussion followed suggesting that the town and the school combine their needs for space. There was also some discussion about renovating the existing offices at the Town Hall. The amended article was put to a vote and passed in the affirmative.

Article 8. To see if the Town will vote to raise, appropriate and expend the sum of Five Hundred Dollars (\$500) for the Property Taxpayers Defense Fund in an effort to hold the State of New Hampshire accountable for the UNFUNDED MANDATES it imposes on local property taxpayers. (Majority vote required) (RECOMMENDED BY THE BUDGET COMMITTEE) Dick Todd made a motion to accept the article as read. It was seconded by John Hickey. The article was put to a vote and passed in the affirmative by a show of hands, 100 in favor and 52 against.

Article 9. To see if the Town will vote to raise, appropriate and expend a sum not to exceed the earned interest in the Lillian Morrison Police Department Trust Fund as of 12/31/90 (\$4400.00) - this amount being earned interest by the Police Trust Fund for 1990, as calculated by the Trustee of Trust Funds, for the purchase of needed police equipment and to authorize the withdrawal of said sum for this purpose. (Majority vote required) (RECOMMENDED BY THE BUDGET COMMITTEE) Steve Arling made a motion to accept the article as read. It was seconded by Marilyn Walker. The article was put to a vote and passed in the affirmative.

Article 10. To see if the Town will vote pursuant to RSA 31:4 to raise, appropriate and expend the sum of Two Hundred and Fifty Dollars (\$250) to match cost sharing funds allocated and available to the Town of Epsom on a matching basis. The Federal Fund was made available by the U.S. Forest Service to the Division of Forest and Lands to improve fire protection in rural towns. Money to be used to purchase 500' of 1-1/2 forestry hose. (Majority vote required) (RECOMMENDED BY THE BUDGET COMMITTEE)

A motion to accept the article as read was made by Paul Lavoie. It was seconded by John Hickey. Paul Lavoie explained that this article was necessary to give the Fire Department to use the money all ready available. The article was put to a vote and passed in the affirmative.

Article 11. To see if the Town will vote to raise, appropriate and expend a sum not to exceed the earned interest in the Lillian Morrison Fire Department Trust fund as of 12/31/90 (\$3400.00- said sum being part of earned interest by the Fire Trust Fund for 1990 as calculated by the Trustee of Trust Funds) for the purchase of needed fire department equipment; and to authorize the withdrawal of said sum for this purpose. (Majority vote required) (RECOMMENDED BY THE BUDGET COMMITTEE)

A motion was made to accept the article as read by Paul Lavoie. It was seconded by John Hickey. Paul explained that part of this money would be used to upgrade the jaws of life. The article was put to a vote and passed in the affirmative.

Article 12. To see if the Town will vote to accept and expend the sum of One Thousand Dollars (\$1,000.00) plus interest from the Will of the late George W. Knowles for the purchase of needed fire equipment (Article 11). (The will specifically provides a bequest of \$1,000.00 to the Town of Epsom Fire Department "to be expended for the general purposes of the said Town Fire Department." (Majority vote required) (RECOMMENDED BY THE BUDGET COMMITTEE) A motion to accept the article as read was made by Paul Lavoie. It was seconded by Dick Todd. The article was put to a vote and passed in the affirmative.



Article 13. To see if the Town will vote to raise, appropriate and expend the sum of \$103,333.34 (1/3 of the total cost) for the Town's share in the repair or replacement of bridge 134/127 on Old Turnpike Road over the Gulf Brook. The State's share (2/3 of total cost) \$206,666.66. (Majority vote required) (NOT RECOMMENDED BY THE BUDGET COMMITTEE)

Steve Arling made a motion to accept the article as read. It was seconded by Dick Todd. The bridge was closed on 7/02/90 after an inspection by the State of New Hampshire. The road agent agreed to close the bridge as it does need repairing but it is not a priority item. A law suit has been filed in Concord to reopen the bridge so the Selectmen needed this article to allow the people to vote on whether or not it would be repaired. There was discussion on access to houses on the road in case of fire and the Fire Chief said there was access from North Road. There was more discussion on the condition of the bridge and the problems involved in fixing it. The article was put to a vote and it was defeated. It should be noted that the Selectmen voted in favor of the article.

Article 14. To see if the Town will vote to raise, appropriate and expend the sum of Ten Thousand Dollars (\$10,000.00) for an engineering study of the Gulf Brook Bridge. (Majority vote required) (NOT RECOMMENDED BY THE BUDGET COMMITTEE) A motion was made to accept the article as read by Steve Arling. It was seconded by Jim Wells. Discussion on the article included the Road Agent explaining that the bridge was all ready included on the five year plan. The article was put to a vote and was defeated. It should be noted that the Selectmen voted in favor of this article.

Article 15. To see if the Town will vote to raise, appropriate and expend the sum of Twenty Thousand Dollars (\$20,000.00) for finishing the reconstruction and paving of Goboro Road. (Majority vote required) (RECOMMENDED BY THE BUDGET COMMITTEE) A motion was made to accept the article as read by Steve Arling. It was seconded by Jay Hickey. The discussion on Goboro Road included the Road Agent explaining the original bid was \$120,000, and it was negotiated down to \$82,000. There is \$62,000 of that amount held over from last year, therefore the need to raise the additional \$20,000 this year. Fixing this road from the campground to the Town line would include storm drains, paving, etc. The article was put to a vote and passed in the affirmative.

Article 16. To see if the Town will vote to raise and appropriate the sum of \$2,630.50 to participate in the 1991 Regional Household Hazardous Waste Collection disposing of waste oil, oil-based paints, pesticides, solvents, and other household hazardous wastes, sponsored by the Central New Hampshire Regional Planning Commission. (Majority vote required) (NOT RECOMMENDED BY THE BUDGET COMMITTEE) A motion to accept the article as read was made by Steve Arling. It was seconded by Dick Todd. Discussion followed including explaining that this was a one day event and not worth the money. The article was put to a vote and was defeated.

Article 17. To see if the Town will vote to raise, appropriate and expend a sum of Fifteen Thousand Dollars (\$15,000) for the purchase of a new police cruiser. (Majority vote required) (RECOMMENDED BY THE BUDGET COMMITTEE) Gary Matteson made a motion to accept the article as read. It was seconded by Marilyn Walker. Discussion followed as to whether or not this new car would replace one or be in addition to, and whether or not this would allow the four wheel drive vehicle to be kept for use in the winter. The article was put to a vote and the Moderator decided to have a hand vote. By a show of hands the article was passed in the affirmative by 94 to 52.

Article 18. To see if the Town will vote to establish a Capital Reserve Fund



under the provisions of RSA 35:1 for the purpose of the future purchase of a new or used ambulance; and to raise and appropriate the sum of Five Thousand Dollars (\$5,000.) to be placed in this fund. (Majority vote required)  
(NOT RECOMMENDED BY THE BUDGET COMMITTEE)

A motion was made to accept the article as read by Paul Lavoie. It was seconded by Connie Pitcher. Discussion followed on how many years a used ambulance would be good for, and whether or not we might go back to an ambulance service. The article was put to a vote and defeated.

Article 19. To see if the Town will vote to raise, appropriate and expend the sum of Five Thousand Four Hundred Dollars (\$5,400.) for the purpose of purchasing a computer and software for the Town Clerk's Office. (Majority vote required)  
(RECOMMENDED BY THE BUDGET COMMITTEE)

A motion was made to accept the article as read by Gary Matteson. It was seconded by Dick Todd. There was an amendment proposed to change the amount from \$5400. to \$2500. and the amendment was defeated. The article was put to a vote and passed in the affirmative.

Article 20. To see if the Town will vote to accept the following Trust Funds, pursuant to RSA 31:21 and to authorize the expenditure of interest on the respective cemetery lot located in the McCleary Cemetery, and for the cemetery general welfare. (Majority vote required)

W.J.Connell.....\$100.00  
Total..... \$100.00

A motion was made by Jay Hickey to accept article 20 as read. It was seconded by Dick Todd. The article was put to a vote and passed in the affirmative.

Article 21. To see if the Town will vote to authorize the Selectmen to sell at public auction or by advertised sealed bids, surplus Town property. (A complete list of all property to be disposed of will be made available to the public prior to the start of any sale) (Majority vote required)

A motion was made by Dick Todd to accept the article as read. It was seconded by Gloria Reeves. The article was put to a vote and passed in the affirmative.

Article 22. To see what action the Town will take in making a determination on the type of fencing that shall be used at the McCleary Cemetery. Wroughtiron is used in the front and stone walls on the sides. This is a very historical cemetery. Many early settlers are buried there., the first is William Blazo in 1761. (Majority vote required)

A motion was made by Connie Pitcher to accept the article as read. It was seconded by Sharon Soltani. An amendment was made by Dick Todd and seconded by Gary Matteson, that a Committee be formed and appointed by the Selectmen to look into the possibility of fencing the McCleary Cemetery. The amendment was passed and the amended article was then put to a vote and passed in the affirmative.

Article 23. To see if the Town will vote to accept a gift of approximately six (6) acres (more or less) by Andrew J. Andreottola to the Town of Epsom to be used for certain limited purposes, including municipal office use; library use; parks and/or recreational use; or education/schooling use; (certain restrictions apply, including re-sale, non-storage of highway vehicles and non-storage of waste contained therein.) As recorded on December 31, 1990 at the Merrimack County Registry of Deeds in Book 1852, Page 0828. (Majority vote required)

A motion was made by Steve Arling to accept the article as read. It was seconded by Gary Matteson. It was decided to pass this article by acclamation and it was so done. The Town thanks Mr. Andreottola.

Article 3. To see what action the Town will take upon the budget submitted by the budget committee. (Majority vote required)

A motion was made to accept the article as read by Steve Arling. It was seconded by Marilyn Flanders.

Discussion on the budget was limited to amending the amount by the subtracting<sup>4</sup> the \$9625. cut in Article 7. This made the total budget \$4,080,915.00. Of this amount \$494,625. would come from estimated revenues and \$586,290. is from the amount of taxes to be raised. The article was put to a vote and the budget was passed for \$1,080,915.00

Article 24. To see if the Town will vote to authorize the Selectmen to form a committee to investigate the adequate and efficient provisions of Cable TV service in Epsom by Lakes Region Cable or any other cable TV supplier.  
(Majority vote required)

A motion was made by Gary Matteson to accept the article as read. It was seconded by Dick Doehner. The article was put to a vote and passed in the affirmative.

Article 25. To see if the Town will vote to endorse the governing body's Resolution (dated April 04, 1988) to indemnify and save harmless for loss or damage occurring after said vote, any person employed by it and any member or officer of its governing board, administrative staff or agencies, including but not limited to, Selectmen, and all other officers, officials, and members of all other boards, commissions and advisory bodies created or existing pursuant to statute, charter or general law authority from personal, financial loss and expense, including reasonable legal fees and costs, if any, arising out of any claim, demand, suit or judgement by reason of negligence or any other act resulting in accidental injury to a person or accidental damage to or destruction of property if the indemnified person at the time of the accident resulting in injury, damage, or destruction was acting in the scope of his employment or office, pursuant to N.H. RSA 31:105. (Majority vote required)  
A motion was made by Ashton Welch to accept the article as read. It was seconded by Dick Todd. It was mentioned that Dick Todd had put in this resolution in 1988 and the attorney for the Town suggested making it a warrant article to endorse it. The article was put to a vote and passed in the affirmative.

Article 26. To see if the Town will vote to rescind the raising and appropriating \$40,000. as part of the Warrant Article 19 of the March 1986 Town Meeting vote. (At that time, the Town voted to raise and appropriate \$150,000 for the purchase of a fire truck. The truck was purchased for \$110,000.) (Majority vote required)  
A motion was made to accept the article as read by Keith Cota. It was seconded by Gary Matteson.

Article 27. To see if the Town will vote to enact a Litter Ordinance pursuant to RSA 31:39. (Majority vote required)  
WHEREAS, The town finds there is a need to combat the incidence of littering in connection with the care, protection, preservation and use of the public parks, commons, libraries, cemeteries and other public areas and institutions of the town; to restrain the unlawful depositing and buildup of combustible materials from buildings or places; to encourage the proper and lawful removal of waste materials by the citizenry; and to regulate the proper operation of vehicles on or upon the streets of the town; and

WHEREAS, the state statute on littering, RSA 163-B, provides for criminal penalties in a uniform manner, and through RSA 651:2IV allows for the imposition of a civil penalty by ordinance properly adopted;

NOW, THEREFORE, pursuant to municipal purposes as per RSA 31:39 Ia,e,f and g and III, the Town of Epsom by authority of vote of its Town Meeting as held March 16 1991, duly notified, does hereby ordain and promulgate:

#### AN ORDINANCE

1.0 Definition: Litter: Litter shall have the same meaning as that set forth in

RSA 163-B: 2 I.

2.0 Civil Penalty Imposed : Any person convicted of violating the provisions of RSA 163-B with respect to unlawful littering as therein set forth, where such activity took place within the boundaries of the Town of Epsom, shall, in addition to the criminal penalties imposed by that statute, pay a fine of up to five hundred dollars (\$500.00).

3.0 Enforcement : The Chief of Police shall be, and is hereby delegated, the task of enforcement of this ordinance, which may be noticed, handled and served upon the standard criminal complaint procedure and forms, with personal service by a police officer or sheriff.

4.0 Application of Fines : Fines collected pursuant to the enforcement of this ordinance will be applied to the reasonable costs of enforcement thereof; with any surplus to be turned over to the Town Treasurer for public areas cleanup and beautification costs.

A motion was made by Connie Pitcher to accept the article as read. It was seconded by Dick Todd. An amendment was made to article 27 to read as in the town report plus

5.0 Revision - Amendments: The board of Selectmen are hereby authorized to revise or amend this ordinance in part or whole by a majority vote at any regular duly convened meeting.

A motion was made by Gary Matteson to accept the amendment. It was seconded by Marilyn Flanders. The amendment was put to a vote and passed in the affirmative. The amended article 27 was put to a vote and passed in the affirmative.

Article 28. To see what action the town may take upon the following:

WHEREAS, Although the right of free expression is part of the foundation of the United States Constitution, very carefully drawn limits on expression in specific instances have long been recognized as legitimate means of maintaining public safety and decency, as well as orderliness and productive value of public debates; and

WHEREAS, There are symbols of our nation, such as the Washington Monument, The United States Capitol Building, Memorials to our greatest leaders, and our flag, which are the property of every American and are therefore worthy of protection from desecration and dishonor; and

HEREAS, The Law as interpreted by the United States Supreme Court no longer accords to the flag the reverence, respect and dignity to which it is entitled; and

HEREAS, It is only fitting that people everywhere should join in a forceful call for the restoration of the flag to its proper station under law and decency;

NOW THEREFORE BE IT RESOLVED, That the voters of the Town of Epsom respectfully request the Congress of the United States to propose an amendment of the United States Constitution, for ratification of the States, specifying that Congress and the States shall have the power to prohibit the physical desecration of the flag of the United States (Majority vote required).  
(Y PETITION)

A motion was made by George Foster to accept the article as read. It was seconded by Don Keeler. This was a secret ballot vote. The polls opened at 2:05. The polls closed at 2:22. The votes were counted and the article passed in the affirmative with 67 yes and 42 no.

Article 29. To transact any other business that may legally be brought before this meeting.

Frank Catanese discussed the Planning Board questionnaire, and the fact that they could use help on their committee.

Thanks was given to the 4-H children for babysitting.

Gary Matteson stated that the 98,641.47 dollars from state aid may not be given to the town this year.

Thanks was given to Gary Matteson for stepping in as Selectman.

The meeting was adjourned at 2:37. The motion was made by Bob Yeaton and seconded by Ben Davis.

RESPECTFULLY SUBMITTED:

MERILEE W. ELLSWORTH, TOWN CLERK



**The State of New Hampshire**  
**TOWN WARRANT**

The Polls will be open from 10:00 A.M. to 7:00 P.M.

To the Inhabitants of the Town of Epsom in the County of Merrimack in said State, qualified to vote in Town Affairs:

**You are hereby notified to meet at the American Legion Hall in said Epsom on Tuesday, the Tenth (10th) day of March, 1992 at 10:00 A.M., to act upon the following subjects:**

1. To choose all necessary Town Officers for the ensuing year.

2. To see what action the Town will take with respect tot he Four (4) Amendments of the town's Zoning Ordinance prepared by the Planning Board, by voting by Ballot.

**You are further notified to meet at the Epsom Central School, Black Hall Road, Epsom, N.H. on Saturday, the FOURTEENTH (14TH) day of March, 1992, at 9:30 A.M. to act upon the following Articles:**

3. To see what action the Town will take upon the Budget as submitted by the Budget Committee. (Majority vote required)

4. To see if the town will vote to authorize the Board of Selectmen to borrow such sums of money as may be necessary in anticipation of taxes. (Majority vote required)

5. To see if the town will vote to authorize the Board of Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the state, federal or other governmental unit or a private source which becomes available during the year and not required the expenditure of any other Town funds, in accordance with RSA 31:95-b. (Majority vote required)

6. To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the town gifts, legacies, and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19. (Majority vote required)

7. To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's deed. Such conveyance shall be by deed following a public auction, or the



property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80. (Majority vote required)

8. To see if the Town will vote to authorize the Board of Selectmen to accept the dedication of any street shown on a subdivision plat approved by the planning Board, provided that such street has been constructed to applicable Town specifications as determined by the board of Selectmen or their agent. (Majority vote required)

9. To see if the Town will vote to authorize the Trustees of the Epsom Public Library to apply for, accept and expend, without further action by the town Meeting, money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year, in accordance with the procedures set forth in RSA 202-A:4-c. Such money shall be used only for legal purposes for which a Town may appropriate money, not required the expenditure of other Town Funds, and be exempt from all provisions of RSA 32, relative to limitation and expenditure of Town moneys. (Majority vote required)

10. To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$185,000 for the purpose of purchasing a new Rescue Pumper Fire Truck and necessary related equipment; and furthermore, to authorize the Selectmen to issue and negotiate such Bonds and/or Notes for said sum and to determine the rate of interest thereon, (said sum to be in addition to any federal, state or private funds made available therefor); all in accordance with The Municipal Finance Act (RSA: 33) (Two thirds ballot vote required).  
(NOT RECOMMENDED BY BUDGET COMMITTEE)

11. To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$2,000, said sum being a part of the total interest earned in the Lillian Morrison Fire Department Trust Fund, the total of which was \$2,000.00, as calculated by the Trustees of the Trust Fund ending 12/31/91, for the purpose of purchasing needed Fire Department equipment (said sum to be in addition to any federal, state or private funds made available therefor); and, furthermore, to authorize the withdrawal of said sum for this purpose. (Majority vote required)  
(RECOMMENDED BY BUDGET COMMITTEE)

12. To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$15,000 for the purpose of purchasing a needed Police Cruiser. (Majority vote required)  
(RECOMMENDED BY BUDGET COMMITTEE)

13. To see if the town will vote to raise, appropriate and expend a sum not to exceed the earned interest in the Lillian Morrison Police Department Trust Fund (\$3,200.00 - this amount being earned interest by the Police Trust Fund for 1991, as calculated by the Trustees of the Turst fund) for the purpose of purchasing necessary and needed police equipment; and, furthermore, to authorize the withdrawal of said sum for this purpose. (Majority vote required)  
(RECOMMENDED BY BUDGET COMMITTEE)

14. To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$2,100.00 for the purpose of purchasing and installing a new furnace in the Epsom Public Library. (Majority vote required)  
(NOT RECOMMENDED BY BUDGET COMMITTEE)

15. To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$1,000.00 for the purpose of mapping and inventorying Town resources for the benefit of citizens; town officials and the general public; and, furthermore, to authorize the Town to enter into a contract for the purpose of said mapping and inventorying of Town resources. (Majority vote required)  
(RECOMMENDED BY BUDGET COMMITTEE)

16. To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$20,000, said sum being apart of the total interest earned in the Lillian Morrison Town Trust Fund, the total of which was \$20,000.00, as calculated by the Trustees of the Trust Fund ending 12/31/91, for the purpose of developing and purchasing site plans for new Town facility (said sum to be in addition to any federal, state or private funds made available therefor); and, furthermore, to authorize the withdrawal of said sum for this purpose. (Majority vote required)  
(RECOMMENDED BY BUDGET COMMITTEE)

17. To see if the Town will vote to raise, appropriate and expend a sum not to exceed \$20,000.00 for the purpose of rehabilitating the existing bridge over Gulf Brook; meeting Town design and weight load requirements for a single lane bridge (BY PETITION) (Majority vote required) (NOT RECOMMENDED BY BUDGET COMMITTEE)

18. To see if the Town desires the Board of Selectmen to hold a Public Hearing in regards to seeking other cablevision companies to franchise their services in areas of the Town that have not been serviced by Lakes Cablevision/Community TV. (Majority vote required)

19. To see if the Town will vote to accept the following Trust

Funds, pursuant to RSA 31:21, and to authorize the expenditure of interest in the respective cemetery lots located in the McCleary Cemetery, and for the cemetery's general welfare (Majority vote required)

|                              |               |
|------------------------------|---------------|
| Conrad Lavoie                | \$150.00      |
| Donald & Pauline Wheeler     | 100.00        |
| Richard & Priscilla Thompson | 500.00        |
| Llewellyn & Martha Barton    | 150.00        |
| Frank & Ruth Quimby          | <u>150.00</u> |

|       |            |
|-------|------------|
| TOTAL | \$1,050.00 |
|-------|------------|

(Majority vote required)

20. To see if the Town will vote to authorize the Selectmen to sell at public auction or by advertised sealed bids, surplus Town property. ( A complete list of all property to be disposed of will be made available to the public prior to the start of any sale.) (Majority vote required)

21. To see what action the Town will take on the following sections of Old Route 28. (Each section to be voted on separately)

A) To see if the Town will vote to discontinue and relinquish all interests of the Town therein; a section of Old Route 28 abutting the property of Epsom Manor, Tax Map U-5 Lot 27, pursuant to RSA 231:43.

B) To see if the Town will vote to discontinue and relinquish all interest of the Town therein; a section of Old Route 28 abutting the property of W. Beaucher (Beaumnac Co., Inc.), Tax Map U-15, Lot 9, pursuant to RSA 231:43.

(Majority vote required)

22. Shall the Town accept the provisions of RSA:53-B:1 to 11 inclusive providing for the establishment of a Regional Refuse Disposal District together with the towns of Barnstead, Chichester, Pittsfield, and the construction, maintenance, and operation of a Regional Refuse Disposal Facility by said District in accordance with the provisions

of a proposed agreement filed with the Selectmen. (Ballot vote required)  
(Majority vote required)

23. To transact any other business that may legally be brought before this meeting.

Given under our hands and seal, this 17th day of February, in the year of our Lord, nineteen hundred ninety-two.

Richard M. Todd  
John F. Hickey  
Sue Bickford  
Selectmen of Epsom

A true copy of Warrant Attest:

Richard M. Todd  
John F. Hickey  
Sue Bickford



## B.C.E.P. SOLID WASTE DISTRICT AGREEMENT

Agreement made this \_\_\_\_ day of March, 1992 by and between the Town of Barnstead, hereafter called "Barnstead"; The Town of Chichester, hereafter called "Chichester"; The Town of Epsom, hereafter called "Epsom"; and the Town of Pittsfield, hereafter called "Pittsfield"; all said parties being municipal corporations situated in the County of Merrimack or Belknap in the State of New Hampshire.

### WITNESSETH:

**WHEREAS**, the parties wish to enter into a multilateral agreement among themselves pursuant to the Revised Statutes Annotated, Chapter 53-B, for the continuing operation of the B.C.E.P. Solid Waste Facility, so called.

**NOW THEREFORE**, upon the recommendation of the planning committee and in consideration of use of the facility and the mutual agreements herein contained, the parties hereto agree as follows:

1. **Provision for sharing Construction Costs.** As this is an operating facility, and there are no initial construction costs involved, no provision is made therefor.
2. **Operating Costs of Facility.** The parties to this agreement shall bear the operating, capital, landfill closure and other costs of this facility prorated upon the basis of their respective populations as indicated by the most recent census by the State of New Hampshire. The share of each of the parties shall be provided to each town for inclusion in the respective annual budgets of said parties as noted in paragraph 7 and shall be payable to the B.C.E.P. Solid Waste District.
3. **B.C.E.P. Solid Waste District Committee.** A committee shall be appointed for supervision of the operation of the B.C.E.P. Solid Waste Facility in the following manner and with the following duties and powers:
  - a. **Appointments:** Each year, on or before April 1, the Board of Selectmen of each of the participating municipalities shall appoint members as required to serve on the B.C.E.P. Solid Waste Committee. One member shall be a current member of the Board of Selectmen and shall be appointed for a term of one (1) year. The second member shall be a resident of the Town and need not be a member of the Board of Selectmen. Said member shall be appointed for a term of two (2) years, with the exception that upon this agreement taking effect, Barnstead's and Chichester's second member shall be appointed for a period of one (1) year and Epsom's and Pittsfield's second member shall be appointed for a period of two (2) years. Thereafter, each second member shall be appointed for a period of two years. Vacancies shall be filled by the respective Board of Selectmen. Appointment papers, or copies thereof shall be forwarded to the secretary of



the B.C.E.P Solid Waste District. Upon failure of a Board of Selectmen to appoint members in a timely fashion, the existing members previously appointed shall remain authorized to carry on until such time as new members are appointed.

b. **Authority of Members:** Each member shall have equal authority and carry one vote, with the exception that only Board of Selectmen members and/or the Treasurer shall have the authority to sign checks for expenditures by the facility. A quorum shall be defined as at least one representative from each of any three towns. A simple majority of the members present shall be sufficient for the transaction of business, after a quorum has been obtained, except as otherwise noted in this agreement. Capital expenditures shall require an affirmative vote of at least five (5) members of the committee. The committee shall have the authority to manage all aspects of the operation of the B.C.E.P. Solid Waste District, and shall have such additional authority as granted in RSA 53-B:7 and RSA 53-B:8. The committee shall have the duty to establish capital reserves in anticipation of future expenditures which might otherwise require bonding by the district. An affirmative vote of six (6) members of the committee shall be required for the district to incur debt, and to authorize the withdrawal of Capital Reserve funds.

4. **Location of B.C.E.P. Facility.** The facility shall be located on Route 107, in Pittsfield, New Hampshire.

5. **Admission to or Withdrawal from District.** The admission to, or withdrawal from the district of any municipality shall require an affirmative majority vote, by ballot, of the legislative body of each member municipality, as well as such further requirements as detailed below.

a. **Withdrawal.** Should a member municipality request and obtain permission to withdraw from the District, it shall be liable to the district for such sums of money as the district committee may deem appropriate to cover the down-sizing of the facility, and its share of any debt, whether incurred or anticipated, of the District.

b. **Admission.** Should a non-member municipality request and obtain permission to join the District, it shall be liable to the district for such sums of money as the district committee may deem appropriate, including but not limited to, a proportionate share of the capital value of the District Facility and equipment.

6. **Amending Agreement.** This agreement may be amended only by majority ballot vote of all member municipalities at their regular or at a special town meeting.

7. **Preparation and Adoption of Annual Budget.** Each board of selectmen shall appoint one person from their community, on or before April 1 of each year, to serve as a budget committee member for the district. District committee members shall not be eligible to serve on the budget

committee. The budget committee shall be advisory in nature and shall report to the district Committee. The District Committee, in cooperation with the budget committee, shall prepare a preliminary budget and apportionments for each member municipality for the upcoming year on or before December 1 annually. A public hearing shall be scheduled in mid December for the purpose of receiving public comment as required and under the guidelines of RSA 53-B:9. The District Committee shall then determine its final budget and certify the apportionment to each member municipality on or before December 31. Adoption of the annual budget shall require the affirmative vote of six (6) members of the Committee.

8. **Administration.** The committee may select an administrator for the facility who shall serve at the Committee's pleasure. The District Administrator shall have authority to manage the financial and operational aspects of the District. It shall require an affirmative vote of five members to employ or dismiss the administrator, or to set or change the terms of said employment or dismissal.

9. **Solid Waste Ordinance.** The duly authorized officials of the participating towns shall cause to be enacted a uniform ordinance governing use of the district facility, as written and approved by the B.C.E.P. Solid Waste Committee, which shall be a prerequisite to usage of the facility by each participating municipality.

10. **Payment Procedure.** The treasurer of the District shall notify each member municipality of the dates and amounts of their apportionment due. In the event that any one of the member municipalities is 30 days overdue in payment of any of the sums required to be paid to the B.C.E.P. Solid Waste District under this agreement, the District Treasurer shall notify the Board of Selectmen of such town in writing of the delinquency and the Committee may, commencing five days after the mailing of such notice, close the refuse disposal facility to the inhabitants of such town for as long as the delinquency continues. The Committee may take such action without waiving any other legal remedies which it may have. The Committee at its discretion may charge the delinquent party interest on any delinquent amounts at the rate of two percent (2%) per month, which is an annual interest rate of twenty four percent (24%).

11. **Committee Meetings:** The Committee shall meet a minimum of once monthly. A current schedule of said meetings shall be posted at the offices of each member municipality.

12. **Rules and Regulations:** The committee shall have the authority to establish such additional rules and regulations it deems necessary for the efficient operation of the District, providing they are consistent with this agreement, and RSA 53-B and RSA 149-M.

13. **Severability:** The invalidity of any provision of this agreement shall not affect or impair any other provision.

14. **Date of Effect of Agreement.** This agreement shall take effect immediately upon passage of the legislative bodies of the four municipalities. The Board of Selectmen in each municipality shall cause the Town Clerk to certify the outcome of all municipal votes concerning the District, in writing, to the District Committee.

15. **Real Estate:** The Town of Pittsfield shall issue to the district as a minimum, and for the sum of one dollar (\$1.00), a quitclaim deed to any interest the town may have in the two parcels of real estate currently occupied by the district facility and recorded at the Merrimack County Registry of Deeds in Book 534, Page 312 and Book 1368, Page 368.

16. **Services Fee:** In recognition of fire, police and other services provided to the District by the town of Pittsfield, the District will pay the sum of \$6,000.00 to the town of Pittsfield starting in 1992, and thereafter on an annual basis as of December 31, an amount adjusted yearly by any increase or decrease in the Consumer Price Index from the base year and month, as determined by the State of New Hampshire, Office of State Planning.

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*As witnessed by the signatures of the duly elected officials of the respective communities.*

# BUDGET OF THE TOWN OF EPSOM, N.H.

FOR FISCAL YEAR JANUARY 1, 1992 to DECEMBER 31, 1992

| PURPOSES OF APPROPRIATION<br>(RSA 31:4)             | 1  | 2  | 3   | 5   |                                    |
|---|--|--|---|---|------------------------------------|
|   | Actual<br>Appropriations<br>1991<br>(omit cents) | Actual<br>Expenditures<br>1991<br>(omit cents) | Selection's<br>Budget<br>1992<br>(omit cents) | Budget Committee<br>Recommended<br>1992<br>(omit cents) | Not<br>Recommended<br>(omit cents) |
| <b>GENERAL GOVERNMENT</b>                           |  |  |   |   |                                    |
| 1 Town Officers Salary                              | 21,050   | 17,118   | 20,357  | 20,357  |                                    |
| 2 Town Officers Expenses                            | 103,177  | 76,231   | 69,870  | 69,870  |                                    |
| 3 Election and Registration Expenses                | 692  | 632  | 692   | 692   |                                    |
| 4 Cemeteries  | 2,300  | 3,100  | 2,500   | 2,500   |                                    |
| 5 General Government Buildings                      | 11,150   | 15,811   | 11,000  | 11,000  |                                    |
| 6 Reappraisal of Property                           | 9,000  | 8,971  | 9,000   | 9,000   |                                    |
| 7 Planning and Zoning                               | 7,810  | 1,389  | 7,530   | 7,630   |                                    |
| 8 Legal Expenses                                    | 18,250   | 19,597   | 21,300  | 21,300  |                                    |
| 9 Advertising and Regional Association              |  |  |   |   |                                    |
| 10 Contingency Fund                                 | 2,000  | 997  | 2,000   | 2,000   |                                    |
| <b>PUBLIC SAFETY</b>                                |  |  |   |   |                                    |
| 11 Police Department                                | 171,039  | 161,689  | 151,160                                       | 151,160   |                                    |
| 12 Fire Department                                  | 95,633   | 92,168   | 87,975  | 87,975  |                                    |
| 13 Civil Defense                                    | 230  | 0  | 230   | 230   |                                    |
| 14 Building Inspection                              |  |  | 2,000   | 2,000   |                                    |
| <b>HIGHWAYS, STREETS &amp; BRIDGES</b>              |  |  |   |   |                                    |
| 15 Town Maintenance                                 | 147,180  | 162,038  | 145,000                                       | 145,000   |                                    |
| 16 General Highway Department Expenses              | 64,000   | 124,824  | 81,000  | 81,000  |                                    |
| 17 Street Lighting                                  | 500  | 269  | 250   | 250   |                                    |
| <del>18 Solid Waste Disposal</del>                  |  |  | 20,000  | 0   | 20,000                             |
| 18 Solid Waste Disposal                             | 100,775  | 100,775  | 110,111                                       | 110,111   |                                    |
| 19 Garbage Removal                                  |  |  |   |   |                                    |
| <b>HEALTH</b>                                       |  |  |   |   |                                    |
| 20 Health Department                                | 7,176  | 7,159  | 7,671   | 7,671   |                                    |
| 21 Hospitals and Ambulances                         | 32,798   | 30,658   | 33,714  | 33,714  |                                    |
| 22 <del>22 Hospital Court Decree</del>              | 3,000  | 0  | 3,000   | 3,000   |                                    |
| 23 Vital Statistics                                 | 100  | 137  | 100   | 100   |                                    |
| <b>WELFARE</b>                                      |  |  |   |   |                                    |
| 24 General Assistance                               | 101,210  | 15,305   | 71,070  | 71,070  |                                    |
| 25 <del>25 General Assistance</del>                 |  |  | 20,000  | 20,000  |                                    |
| 26 <del>26 General Assistance</del>                 |  |  | 2,100   | 0   | 2,100                              |
| <b>CULTURE AND RECREATION</b>                       |  |  |   |   |                                    |
| 27 Library  | 21,730   | 21,730   | 23,078  | 23,078  |                                    |
| 28 Parks and Recreation                             | 3,365  | 3,123  | 6710  | 6,710   |                                    |
| 29 Patriotic Purposes                               | 500  | 500  | 500   | 500   |                                    |
| 30 Conservation Commission                          | 4,725  | 7,225  | 2,300   | 2,300   |                                    |
| <del>31 Conservation Commission</del>               |  |  | 1,000   | 1,000   |                                    |
| 31 Principal of Long-Term Bonds & Notes             | 40,000   | 40,000   | 40,000  | 40,000  |                                    |
| 32 Interest Expense—Long-Term Bonds & Notes         | 1,960  | 1,960  | 2,520   | 2,520   |                                    |
| 33 Interest Expense—Tax Anticipation Notes          | 50,000   | 35,736   | 50,000  | 50,000  |                                    |
| 34 Interest Expense—Other Temporary Loans           |  |  |   |   |                                    |
| 35 Fiscal Charges on Debt                           |  |  |   |   |                                    |
| <b>CAPITAL OUTLAY</b>                               |  |  |   |   |                                    |
| <del>36 Police Cruiser</del>                        |  |  | 15,000  | 0   | 15,000                             |
| 36 Police Cruiser                                   |  |  |   | 15,000  |                                    |
| 37 Computer/Town Clerk                              | 4,950  | 0  | 0   | 0   |                                    |
| <b>OPERATING TRANSFERS OUT</b>                      |  |  |   |   |                                    |
| 38 Payments to Capital Reserve Funds                |  |  |   |   |                                    |
| 39 Morrison Int. Police Dept.                       |  |  | 3,200   | 3,200   |                                    |
| 40 General Fund Trust (RSA 31:19-a)                 |  |  |   |   |                                    |
| <b>MISCELLANEOUS</b>                                |  |  |   |   |                                    |
| 41 Municipal Water Department                       | 3,855  | 3,580  | 3,800   | 3,800   |                                    |
| 42 Municipal Sewer Department                       |  |  |   |   |                                    |
| 43 Municipal Electric Department                    |  |  |   |   |                                    |
| <b>FICA, Retirement &amp; Pension Contributions</b> |  |  |   |   |                                    |
| 44 Insurance  | 40,800   | 46,796   | 49,060  | 49,060  |                                    |
| 45 Unemployment Compensation                        |  |  |   |   |                                    |
| 46 TOTAL APPROPRIATIONS                             | 1,080,915  | 1,036,121                                      | 1,299,624                                     | 1,092,521   | 207,100                            |



| SOURCES OF REVENUE                 |  | 1   | 2  | 3   | 4   |
|------------------------------------|--|---|--|---|---|
|                                    |  | Estimated<br>Revenues<br>1991<br>(omit cents) | Actual<br>Revenues<br>1991<br>(omit cents) | Selectmen's<br>Budget<br>1992<br>(omit cents) | Estimated<br>Revenues<br>1992<br>(omit cents) |
| TAXES                              |  |   |  |   |   |
| Resident Taxes                     | Boat Tax   | 10,000  | 10,602                                     | 10,000  | 10,000  |
| 46                                 | National Bank Stock Taxes                            |   |  |   |   |
| 49                                 | Yield Taxes  | 800   | 7,447                                      | 5,000   | 5,000   |
| 50                                 | Interest and Penalties on Taxes                      | 54,000  | 69,078                                     | 50,000  | 50,000  |
| 51                                 | Inventorv Penalties                                  |   |  |   |   |
| 52                                 | Land Use Change Tax                                  | 10,000  | 13,906                                     | 10,000  | 10,000  |
| INTERGOVERNMENTAL REVENUES-STATE   |  |   |  |   |   |
| 53                                 | Shared Revenue-Block Grant                           | 34,000  | 33,851                                     | 34,000  | 34,000  |
| 54                                 | Highway Block Grant                                  | 58,925  | 58,925                                     | 58,925  | 58,925  |
| 55                                 | Railroad Tax   |   |  |   |   |
| 56                                 | State Aid Water Pollution Projects                   |   |  |   |   |
|                                    | Forest Fires   | 0   | 130  | 0   | 0   |
| PAYMENT IN LIEU OF TAXES           |  |   |  |   |   |
| 57                                 | State-Federal Forest Land/Recreation Land/Flood Land |   |  |   |   |
| 58                                 | Other (MS-1, p.2 lines 20-22) Fuel Tax Fire Dept.    | 105   | 105  | 0   | 0   |
| 59                                 | Other Reimbursements Fuel tax Police Dept.           | 827   | 827  | 0   | 0   |
| INTERGOVERNMENTAL REVENUES-FEDERAL |  |   |  |   |   |
| 60                                 |  |   |  |   |   |
| LICENSES AND PERMITS               |  |   |  |   |   |
| 61                                 | Motor Vehicle Permit Fees                            | 200,000                                       | 214,736                                    | 200,000                                       | 200,000                                       |
| 62                                 | Dog Licenses   | 1,125   | 1,246                                      | 1,000   | 1,000   |
| 63                                 | Business Licenses, Permits and Filing Fees           | 10,000  | 10,319                                     | 10,000  | 10,000  |
| CHARGES FOR SERVICES               |  |   |  |   |   |
| 64                                 | Income From Decarments                               | 10,000  | 17,050                                     | 10,000  | 10,000  |
| 65                                 | Rent of Town Property                                | 1,500   | 1,250                                      | 1,500   | 1,500   |
| MISCELLANEOUS REVENUES             |  |   |  |   |   |
| 66                                 | Interests on Deposits                                | 10,000  | 10,513                                     | 10,000  | 10,000  |
| 67                                 | Sale of Town Property                                | 300   | 300  | 0   | 0   |
| 68                                 | Gifts/Donations                                      | 0   | 200  | 0   | 0   |
| OTHER FINANCING SOURCES            |  |   |  |   |   |
| 69                                 | Proceeds of Bonds and Long-Term Notes                | 4,800   | 15,019                                     | 5,000   | 5,000   |
| 70                                 | Income from Water and Sewer Decarments               |   |  | 185,000                                       | 185,000                                       |
| 71                                 | Withdrawals from Capital Reserve                     |   |  | 20,000  | 20,000  |
| 72                                 | Withdrawals from General Fund Trusts                 |   |  |   |   |
| 73                                 | Income from Trust Funds                              | 7,800   | 7,800                                      | 5,200   | 5,200   |
| 74                                 | Fund Balance   |   |  |   |   |
| 75                                 | TOTAL REVENUES AND CREDITS                           | 424,182                                       | 483,294                                    | 595,625                                       | 595,625                                       |

Total Appropriations (line 46)

1,092,524

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 75)

595,625

Amount of Taxes to be Raised (Exclusive of School and County Taxes)

496,899

## BUDGET OF THE TOWN OF

EPSOM

, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS  
OF THE MUNICIPAL BUDGET LAW



SELECTMEN'S REPORT - 1991

|   |                     |
|---|---------------------|
| LAND  | \$18,380,257.00     |
| BUILDINGS                                       | 52,335,087.00       |
| PUBLIC UTILITIES                                | 694,019.00          |
| MOBILE HOMES                                    | <u>5,308,181.00</u> |
| TOTAL VALUE BEFORE EXEMPTIONS.....              | \$76,717,544.00     |
| LESS ELDERLY EXEMPTIONS.....                    | <u>- 420,600.00</u> |
| TOTAL VALUATION ON WHICH TAX RATE COMPUTED..... | \$76,296,944.00     |

TAXES COMMITTED TO TAX COLLECTOR

|  |                    |
|--|--------------------|
| TOWN PROPERTY TAXES ASSESSED           | \$ 3,063,322.00    |
| LESS ESTIMATED WAR SERVICE TAX CREDITS | <u>- 32,800.00</u> |
| NET PROPERTY TAX COMMITMENT.....       | \$ 3,030,522.00    |
| INVENTORY FINES NOT COMPUTED BY DRA    | 3,673.93           |
| UNUSED VETERANS EXEMPTION              | <u>386.21</u>      |
| TOTAL PROPERTY TAXES COMMITTED.....    | \$ 3,034,582.14    |

-----  
BREAKDOWN OF TAX RATE

|             |             |
|-------------|-------------|
| TOWN.....   | \$ 9.25     |
| SCHOOL..... | 27.56       |
| COUNTY..... | <u>3.34</u> |
| TOTAL.....  | \$ 40.15    |

PROPERTY TAX RATE TOTAL - \$40.15 PER \$1,000.00 OF VALUATION  
EQUALIZATION RATIO - 48%

COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES FOR 1991

| Purpose of Appropriation               | 1991<br>Appropriations | Reimburse-<br>ments to<br>Depts. | Total<br>Amount<br>Available | 1991<br>Expenditures | Un-<br>expended<br>Balance | Overdraft  |
|--|------------------------|----------------------------------|------------------------------|----------------------|----------------------------|------------|
| <b>GENERAL GOVERNMENT</b>              |                        |                                  |                              |                      |                            |            |
| Town Officers' Salary                  | 21,050.00              | 80.31                            | 21,130.31                    | 17,118.39            | 4,011.92                   | -0-        |
| Town Officers' Expense                 | 70,118.00              | 39.75                            | 70,187.75                    | 43,708.53            | 26,479.22                  | -0-        |
| Election & Registration                | 692.00                 | -0-                              | 692.00                       | 632.00               | 60.00                      | -0-        |
| Cemeteries                             | 5,300.00               | -0-                              | 5,300.00                     | 3,400.00             | 1,900.00                   | -0-        |
| Reappraisal of Property                | 9,000.00               | -0-                              | 9,000.00                     | 8,971.00             | 29.00                      | -0-        |
| General Government Buildings           | 11,450.00              | -0-                              | 11,450.00                    | 15,813.88            | -0-                        | 1,363.88   |
| Planning & Zoning                      | 5,810.00               | 10.82                            | 5,850.82                     | 2,655.88             | -0-                        | -0-        |
| Legal Expense                          | 18,250.00              | 811.50                           | 18,091.50                    | 19,596.86            | -0-                        | 505.36     |
| Contingency Fund                       | 2,000.00               | -0-                              | 2,000.00                     | 997.04               | 1,002.96                   | -0-        |
| Secretaries Salary                     | 31,672.00              | -0-                              | 31,672.00                    | 31,587.80            | 84.20                      | -0-        |
| Board of Adjustment                    | 2,000.00               | 21.82                            | 2,021.82                     | 1,732.91             | 291.91                     | -0-        |
| Zoning Compliance Officer              | 1,657.00               | -0-                              | 1,657.00                     | 931.67               | 722.33                     | -0-        |
| <b>PUBLIC SAFETY</b>                   |                        |                                  |                              |                      |                            |            |
| Police Department                      | 168,539.00             | 1,832.15                         | 170,371.15                   | 161,217.98           | 9,153.17                   | -0-        |
| Police Dept. Details                   | 2,500.00               | 112.00                           | 2,612.00                     | 470.65               | 2,141.35                   | -0-        |
| Fire Department                        | 95,633.00              | 50.00                            | 95,683.00                    | 92,467.75            | 3,215.25                   | -0-        |
| Civil Defense                          | 230.00                 | -0-                              | 230.00                       | -0-                  | 230.00                     | -0-        |
| <b>HIGHWAYS, STREETS &amp; BRIDGES</b> |                        |                                  |                              |                      |                            |            |
| Town Maintenance - Summer              | 70,338.00              | -0-                              | 70,338.00                    | 63,868.66            | 6,469.34                   | -0-        |
| Town Maintenance - Winter              | 76,812.00              | -0-                              | 76,812.00                    | 98,169.30            | -0-                        | 21,327.30  |
| Street Lighting                        | 500.00                 | -0-                              | 500.00                       | 269.00               | 231.00                     | -0-        |
| Brush Cutting                          | 12,000.00              | -0-                              | 12,000.00                    | 14,178.00            | -0-                        | 2,178.00   |
| Road Reconstruction                    | 20,000.00              | -0-                              | 20,000.00                    | 85,272.00            | -0-                        | 65,272.00* |
| Tarring                                | 30,000.00              | -0-                              | 30,000.00                    | 25,373.80            | 4,626.20                   | -0-        |
| Fire Roads                             | 2,000.00               | -0-                              | 2,000.00                     | -0-                  | 2,000.00                   | -0-        |
| <b>SANITATION</b>                      |                        |                                  |                              |                      |                            |            |
| Solid Waste Disposal                   | 100,775.00             | -0-                              | 100,775.00                   | 100,775.00           | -0-                        | -0-        |
| <b>HEALTH</b>                          |                        |                                  |                              |                      |                            |            |
| Health Department                      | 550.00                 | -0-                              | 550.00                       | 232.59               | 317.41                     | -0-        |
| Ambulance                              | 32,798.00              | -0-                              | 32,798.00                    | 30,658.43            | 2,139.57                   | -0-        |
| Vital Statistics                       | 100.00                 | -0-                              | 100.00                       | 137.00               | -0-                        | 37.00      |
| Visiting Nurse Association             | 5,000.00               | -0-                              | 5,000.00                     | 5,000.00             | -0-                        | -0-        |
| Community Action Program               | 1,926.00               | -0-                              | 1,926.00                     | 1,926.00             | -0-                        | -0-        |
| Court Decree                           | 3,000.00               | -0-                              | 3,000.00                     | -0-                  | 3,000.00                   | -0-        |
| <b>WELFARE</b>                         |                        |                                  |                              |                      |                            |            |
| General Assistance                     | 101,210.00             | 6,797.17                         | 108,037.17                   | 45,305.18            | 62,731.99                  | -0-        |

| Purpose of Appropriation        | 1991<br>Appropriations | Reimburse-<br>ments to<br>Depts. | Total<br>Amount<br>Available | 1991<br>Expen-<br>ditures | Un-<br>expended<br>Balance | Overdraft        |
|---------------------------------|------------------------|----------------------------------|------------------------------|---------------------------|----------------------------|------------------|
| <u>CULTURE AND RECREATION</u>   |                        |                                  |                              |                           |                            |                  |
| Library                         | 21,730.00              | -0-                              | 21,730.00                    | 21,730.00                 | -0-                        | -0-              |
| Parks & Recreation              | 2,365.00               | -0-                              | 2,365.00                     | 2,122.82                  | 242.18                     | -0-              |
| Patriotic Purposes              | 500.00                 | -0-                              | 500.00                       | 500.00                    | -0-                        | -0-              |
| Conservation Commission         | 4,725.00               | -0-                              | 4,725.00                     | 7,225.00                  | -0-                        | 2,500.00         |
| Town Band                       | 1,000.00               | -0-                              | 1,000.00                     | 1,000.00                  | -0-                        | -0-              |
| <u>DEBT SERVICE</u>             |                        |                                  |                              |                           |                            |                  |
| Principal-Long Term Notes       | 40,000.00              | -0-                              | 40,000.00                    | 40,000.00                 | -0-                        | -0-              |
| Interest - Long Term Notes      | 4,960.00               | -0-                              | 4,960.00                     | 4,960.00                  | -0-                        | -0-              |
| Interest-Tax Anticipation Notes | 50,000.00              | -0-                              | 50,000.00                    | 35,736.26                 | 14,263.74                  | -0-              |
| <u>CAPITAL OUTLAY</u>           |                        |                                  |                              |                           |                            |                  |
| Computer                        | 4,950.00               | -0-                              | 4,950.00                     | -0-                       | 4,950.00                   | -0-              |
| <u>MISCELLANEOUS</u>            |                        |                                  |                              |                           |                            |                  |
| Municipal Water Dept.           | 3,855.00               | -0-                              | 3,855.00                     | 3,579.60                  | 275.40                     | -0-              |
| Insurance                       | 40,800.00              | 3,424.27                         | 44,224.27                    | 46,795.90                 | -0-                        | 2,571.63         |
| <b>TOTALS</b>                   | <b>1,080,915.00</b>    | <b>13,212.79</b>                 | <b>1,094,127.79</b>          | <b>1,036,119.88</b>       | <b>153,763.08</b>          | <b>95,755.17</b> |

\*Includes money carried over from 1990 for Road Reconstruction of 62,355.40



**MASON + RICH**

PROFESSIONAL  
ASSOCIATION

ACCOUNTANTS  
AND AUDITORS

May 6, 1991

Selectmen  
Town of Epsom  
Epsom, New Hampshire

In planning and performing our audit of the financial statements of the Town of Epsom, New Hampshire for the year ended December 31, 1990 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated May 6, 1991 on the financial statements of the Town of Epsom, New Hampshire.

TWO  
CAPITAL  
PLAZA  
SUITE 3-1  
CONCORD  
NEW HAMPSHIRE  
03301

FAX: (603) 224-2613  
(603) 224-2000

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Town personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Respectfully submitted,

23  
HIGH  
STREET  
PORTSMOUTH  
NEW HAMPSHIRE  
03801

FAX: (603) 436-3150  
(603) 436-0906

MASON & RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors



## AUDITOR'S NOTES ON INTERNAL CONTROLS

Town of Epsom

May 6, 1991

### CASH RECEIPTS

1. Finding - Cash received by the Tax Collector and general receipts through the Town office are combined and given to the Town Treasurer for deposit. The time lag from the time the money is collected until the deposit is made to the bank can exceed 3 days.

Recommendations - The Tax Collector and Town office should make deposits on a timely basis (daily during the tax collection period) directly to the bank. The deposit amounts should be given to the Town Treasurer with the actual breakdown, to facilitate report preparation and cash reconciliations.

Management's Comments - We will work on this.

### Tax Collector -

1. Finding - The tax collector is not making timely billings of the yield and current use tax warrants after signing and delivery by the selectmen.

Recommendation - All tax billings, including yield and current use taxes, should be billed to the property owners no later than 30 days after the signatures of the selectmen, pursuant to New Hampshire's RSA 76:11.

Management's Comments - Have advised Tax Collector and shall keep an eye on it.

### CASH DISBURSEMENTS

1. Finding - Vendor invoices are not being individually documented as approved for payment by proper officials.

Recommendation - Each individual vendor invoice should be reviewed and marked as approved by the proper official (Department Head). All individual invoices must have an approval documented on it prior to approval for payment by the Selectmen.

Management's Comments - Department Heads are now coding invoices. All invoices are now being approved before payment by Sue Bickford, Selectman.

2. Finding - The current system of vendor invoice record keeping is confusing and considerably time consuming. Presently invoices are filed by Town Department.

Recommendation - Vendor invoice files should be maintained by vendor rather than by Town Department. Multiple department purchases from one vendor would be filed in the appropriate vendor file with a department distribution by account number on the invoice rather than filing a copy of the invoice in each related department file, as is done presently.

Management's Comments - We are now filing by vendor.

3. Finding - During review of the paid invoice files, it was noted that payments were made with no invoice documentation. The request for payment was written on a scrap of paper.

Recommendation - All payments to vendors should be evidenced with a proper invoice stating the date, amount, vendor and goods purchased or services rendered.

Management's Comments - This has been taken care of. Only proper invoices are initialed for payment.

4. Finding - Payments were made on vendors monthly information statements rather than strictly on vendor invoices. Duplicate payments were noted as a result of this practice.

Recommendation - Payments to vendors should be made solely on vendor billing invoices. Monthly vendor information statements are to be used only to verify balances due on account.

Management's Comments - Management working on this.

5. Finding - The Town has no prescribed method of reimbursement to employees for expenses incurred by employees for the Town (i.e., travel, other reimbursable expenses, etc.).

Recommendation - The Town should develop policies and procedures regarding reimbursing employees for such expenses incurred. A reimbursement form should be developed by the Town. Employees incurring reimbursable expenses should complete the expense reimbursement form and submit the form for payment after approval from the Department Head.

Management's Comments - We are looking into a reimbursement type form.

#### PAYROLL

1. Findings - Department Heads keep track of their own vacation, sick time, etc.

Recommendation - The Town office should maintain personnel files and the records for vacation, sick time, etc. for all employees.

Management's Comments - Steps will be taken to implement this recommendation.

CEMETERY TRUSTEES FUND

1. Finding - The checkbook balance was not reconciled to the bank statement at the end of the year.

Recommendation - At the end of each month, the checkbook balance should be reconciled to the bank statement taking into account outstanding checks and deposits in transit.

Management's Comments - We will recommend to Trustees that they reconcile bank statements every month.

LIBRARY FUND

1. Finding - The checkbook balance was not maintained or reconciled to the bank statement since the first part of the year.

Recommendation - The check book balance should be continuously maintained subtracting charges to the account and adding deposits and interest. In addition, at the end of each month, the checkbook balance should be reconciled to the bank statement taking into account outstanding checks and deposits in transit.

Management's Comments - We will recommend to the Library that they reconcile bank statements every month.

TOWN POLICIES

1. Finding - The Town has no written personnel policies and no written office procedures and policies.

Recommendation - The Town should start developing a written employee manual and a set of written office procedures and policies.

Management's Comments - Our Town personnel policies are almost ready to go to print.

TAX LEVY

1. Finding - The Town bills property taxes annually.

Recommendation - The Town should consider semi-annual tax bills to improve cash flow and reduce the need for short-term borrowings and related large interest costs.

Management's Comments - Will give this consideration.

Town of Epsom

May 6, 1991

D. Deposits - The Town has a large number of cash accounts that are uninsured and/or not collateralized.

Recommendation - The Town's deposits are insured as follows: \$100,000 for all demand deposits in aggregate in the Town's name and \$100,000 for all saving deposits in aggregate in the Town's name. The Town should explore collateralization or repurchase agreements to protect the Town's deposits.

Management's Comments - Funds have been shifted so we are better covered.

MASON-RICH

PROFESSIONAL  
ASSOCIATION

ACCOUNTANTS  
AND AUDITORS

February 12, 1992

Board of Selectmen  
Town of Epsom  
Epsom, New Hampshire 03234

The audit of the financial statements of the Town of Epsom for the year ended December 31, 1991 is expected to be completed in May 1992.

Financial statements and the internal control report should be available shortly thereafter.

Respectfully submitted,

Jeremy F. Shinn  
Certified Public Accountant  
MASON & RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors



**GENERAL FUND BALANCE SHEET - Please specify the period 7**

As of December 31, 199 1

| <b>A. ASSETS</b>                            |                  | Account<br>No. | Beginning of year      | End of year            |
|---|------------------|----------------|------------------------|------------------------|
|   |                  | (a)            | (b)                    | (b)                    |
| <b>1. Current assets</b>                    |                  |                |                        |                        |
| a. Cash and equivalents                     |                  | 1010           | \$ 499,437.66          | \$ 599,400.55          |
| b. Investments                              |                  | 1030           | 2,799.49               | 2,953.09               |
| c. Taxes receivable                         |                  | 1080           | 686,243.28             | 728,061.37             |
| d. Tax liens receivable                     |                  | 1110           | 151,237.62             | 281,678.30             |
| e. Accounts receivable                      |                  | 1150           | 38,178.53              | 40,204.04              |
| f. Due from other governments               |                  | 1260           |                        |                        |
| g. Due from other funds                     |                  | 1310           | .00                    | 2.50                   |
| h. Other current assets                     |                  | 1400           |                        |                        |
| <b>i. TOTAL ASSETS</b>                      | <b>—————&gt;</b> |                | <b>\$1,377,896.58</b>  | <b>\$1,652,299.85</b>  |
| <b>B. LIABILITIES AND FUND EQUITY</b>       |                  |                |                        |                        |
| <b>1. Current liabilities</b>               |                  |                |                        |                        |
| a. Warrants and accounts payable            |                  | 2020           | \$ 1,749.55            | \$ 711.84              |
| b. Compensated absences payable             |                  | 2030           |                        |                        |
| c. Contracts payable                        |                  | 2050           | 66,777.40              | .00                    |
| d. Due to other governments                 |                  | 2070           | .00                    | .00                    |
| e. Due to school districts                  |                  | 2075           | 1,198,417.00           | 1,407,675.00           |
| f. Due to other funds                       |                  | 2080           |                        | 2,261.40               |
| g. Deferred revenue                         |                  | 2220           |                        |                        |
| h. Notes payable - Current                  |                  | 2230           | 40,000.00              | .00                    |
| i. Bonds payable - Current                  |                  | 2250           |                        |                        |
| j. Other payables                           |                  | 2270           |                        |                        |
| <b>k. TOTAL LIABILITIES</b>                 | <b>—————&gt;</b> |                | <b>\$ 1,306,943.95</b> | <b>\$ 1,410,648.24</b> |
| <b>2. Fund equity</b>                       |                  |                |                        |                        |
| a. Reserve for encumbrances                 |                  | 2440           | \$ .00                 | \$ .00                 |
| b. Reserve for special purposes             |                  | 2490           | 11,997.21              | 7,936.75               |
| c. Unreserved fund balance                  |                  | 2530           | 58,955.42              | 233,714.86             |
| <b>d. TOTAL FUND EQUITY</b>                 | <b>—————&gt;</b> |                | <b>\$ 70,952.63</b>    | <b>\$ 241,651.61</b>   |
| <b>3. TOTAL LIABILITIES AND FUND EQUITY</b> | <b>—————&gt;</b> |                | <b>\$1,377,896.58</b>  | <b>\$1,652,299.85</b>  |

SCHEDULE OF TOWN PROPERTY

|   |                |
|---|----------------|
| U-04-52; U-04-02 & U-05-53                            |                |
| TOWN HALL - LAND & BUILDINGS                          | \$ 94,100.00   |
| - FURNITURE & EQUIPMENT                               | 15,000.00      |
| U-05-05   |                |
| LIBRARIES - LAND & BUILDINGS                          | 51,200.00      |
| - FURNITURE & EQUIPMENT                               | 24,850.00      |
| U-04-40   |                |
| POLICE DEPARTMENT - LAND & BUILDINGS                  | 56,000.00      |
| - FURNITURE & EQUIPMENT                               | 48,000.00      |
| U-04-41; U-04-41A & U-04-43-02                        |                |
| FIRE DEPARTMENT - LAND & BUILDINGS                    | 259,550.00     |
| - FURNITURE & EQUIPMENT                               | 289,000.00     |
| U-15-06 & U-15-08                                     |                |
| PARKS, COMMONS & PLAYGROUNDS                          |                |
| LAND & BUILDINGS                                      | 67,300.00      |
| U-01-01; U-04-34 & U-13-54                            |                |
| WATER PRECINCT FACILITIES                             |                |
| LAND & BUILDINGS                                      | 249,404.00     |
| EQUIPMENT   | 184,778.00     |
| U-13-58   |                |
| SCHOOL  |                |
| LAND & BUILDINGS                                      | 631,950.00     |
| FURNITURE & EQUIPMENT                                 | 163,900.00     |
| U-06-03   |                |
| HIGHWAY DEPARTMENT                                    |                |
| LAND  | 2,300.00       |
| U-03-24 - LAND, ROUTE 4 - ¼ acre                      | 5,250.00       |
| U-01-49 - LAND, NORTHWOOD LAKE - .06 ACRE             | 600.00         |
| U-16-11 - LAND, ROUTE 28 SOUTH - 5.7 ACRE             | 13,100.00      |
| R-02-32 - LAND, SWAMP ROAD - .50 ACRE                 | 4,200.00       |
| U-14-28B - LAND, SHORT FALLS - .05 ACRE               | 50.00          |
| U-16-02 - LAND, RIVER ROAD - .14 ACRE                 | 850.00         |
| R-07-11 - LAND, CHICHESTER/EPSOM TOWN LINE (1/3 int.) | 1,170.00       |
| 5 ACRES   |                |
| R-02-03 - LAND, NEW RYE ROAD - .34 ACRE               | 1,050.00       |
| R-04-01 & CONSERVATION DEED                           |                |
| R-04-02 - LAND, TARLETON ROAD - 318 ACRES             | 69,700.00      |
| TOWN FOREST   |                |
| <hr/>   |                |
| TOTAL.....  | \$2,233,302.00 |

CONSERVATION EASEMENTS

R-09-50        -    CENTER HILL ROAD - DR. C. EDWARD & CAROLE ANN JACKSON  
R-05-03        -    SANBORN HILL ROAD - ALICE KIMBALL SMITH  
R-10-08        -    OFF NORTH ROAD - LILLIAN BRONSTEIN

SCENIC EASEMENTS

U-01-112-5 &    OFF ROUTE 107 - WILLIAM CHAMPNEY  
U-01-112-9

# SUMMARY OF RECEIPTS

|   |                       |
|---|-----------------------|
| PROPERTY TAX - CURRENT YEAR                               | \$2,314,179.93        |
| YIELD TAX - CURRENT YEAR                                  | 6,712.11              |
| YIELD TAX INTEREST - CURRENT YEAT                         | 27.09                 |
| INTEREST - CURRENT YEAR                                   | 1,011.80              |
| CURRENT USE PENALTY - CURRENT YEAR                        | 11,561.08             |
| CURRENT USE INTEREST                                      | .00                   |
| PROPERTY TAX - PREVIOUS YEARS                             | 640,906.29            |
| YIELD TAX - PREVIOUS YEARS                                | 584.88                |
| YIELD TAX INTEREST - PREVIOUS YEARS                       | 72.97                 |
| TAX SALE REDEEMED - 1988 - 1989 - 1990                    | 254,295.36            |
| REDEEMED INTEREST & COST                                  | 41,263.61             |
| INTEREST  | 26,766.87             |
| CURRENT USE INTEREST - PREVIOUS YEARS                     | 101.93                |
| CURRENT USE PENALTY - PREVIOUS YEARS                      | 2,242.81              |
| RECEIVED FROM STATE                                       | 157,475.15            |
| DOG LICENSES  | 1,138.00              |
| DOG FINES   | 108.50                |
| MOTOR VEHICLE FEES  | 214,736.50            |
| CANDIDATE FEES  | 10.00                 |
| RECEIPTS TO DEPARTMENTS                                   | 84.50                 |
| CURRENT USE REGISTRATION                                  | 60.00                 |
| CIVIL FORFEITURES   | 765.00                |
| ZONING COMPLIANCE PERMITS                                 | 710.00                |
| OCCUPANCY PERMITS   | 360.00                |
| LAKES CABLEVISION (FRANCHISE AGREEMENT)                   | 5,463.00              |
| PLANNING BOARD - ZONING & SUBDIVISION REGULATIONS, & FEES | 1,541.50              |
| PLANNING BOARD - ESCROW                                   | 8,796.93              |
| INSURANCE ADJUSTMENTS - POLICE REPORTS                    | 2,008.00              |
| BOARD OF ADJUSTMENT - VARIANCES & SPECIAL EXCEPTIONS      | 1,268.00              |
| RENTAL OF TOWN PROPERTY                                   | 1,250.00              |
| TEMPORARY LOANS   | 1,350,000.00          |
| SALE OF TOWN PROPERTY                                     | 300.00                |
| INTEREST ON CHECKING ACCOUNT                              | 10,543.44             |
| REIMBURSEMENTS TO WELFARE                                 | 6,797.17              |
| REIMBURSEMENTS TO INSURANCE                               | 3,424.27              |
| REIMBURSEMENTS TO POLICE - DETAIL                         | 112.00                |
| MISCELLANEOUS REIMBURSEMENTS                              | 2,707.35              |
| BOAT TAX  | 10,602.45             |
| PISTOL PERMITS  | 172.00                |
| GIFTS/DONATIONS   | 200.00                |
| NSF CHECKS  | 35.00                 |
| TOWN ESCROW ACCOUNT CLOSED                                | 41,481.14             |
| AMBULANCE   | 16,955.58             |
| SPECIAL ACCOUNTS - INTEREST                               | 17,800.00             |
| CLOSED COMPUTER ACCOUNT                                   | 2,401.61              |
| ELECTION & REGISTRATION (RECOUNT)                         | 10.00                 |
| LESS 1990 CHECKS NOT CASHED                               | - 51.95               |
|   | <u>\$5,158,991.87</u> |
| CASH ON HAND JANUARY 1, 1991                              | <u>446,166.14</u>     |
| TOTAL RECEIPTS.....                                       | \$5,605,158.01        |



# SUMMARY OF PAYMENTS

|   |                |
|---|----------------|
| TOWN OFFICERS' SALARIES                               | \$ 17,118.39   |
| TOWN OFFICERS' EXPENSES                               | 65,296.33      |
| LEGAL EXPENSE   | 19,596.86      |
| PROFESSIONAL ASSESSING                                | 8,971.00       |
| CONTINGENCY FUND                                      | 997.04         |
| CEMETERIES  | 3,400.00       |
| ELECTIONS & REGISTRATIONS                             | 632.36         |
| GOVERNMENTAL BUILDINGS                                | 15,813.92      |
| ZONING COMPLIANCE OFFICER                             | 934.67         |
| PLANNING BOARD  | 2,655.88       |
| ZONING BOARD OF ADJUSTMENT                            | 1,732.91       |
| INSURANCE   | 46,795.90      |
| POLICE DEPARTMENT                                     | 161,693.99     |
| FIRE DEPARTMENT                                       | 88,260.64      |
| CIVIL DEFENSE   | 0.00           |
| HIGHWAY WINTER MAINTENANCE                            | 98,169.30      |
| HIGHWAY SUMMER MAINTENANCE                            | 63,868.66      |
| STREET LIGHTS/ENGINEERING                             | 269.08         |
| BRUSH CUTTING   | 14,178.00      |
| ROAD RECONSTRUCTION                                   | 85,272.00      |
| TARRING   | 25,373.80      |
| BRIDGES   | 0.00           |
| SOLID WASTE DISPOSAL                                  | 100,775.00     |
| HEALTH DEPARTMENT                                     | 232.57         |
| VISITING NURSE ASSOCIATION                            | 5,000.00       |
| COMMUNITY ACTION PROGRAM                              | 1,926.00       |
| COURT DECREE  | 0.00           |
| AMBULANCE   | 30,658.43      |
| GENERAL ASSISTANCE                                    | 45,305.18      |
| LIBRARY   | 21,730.00      |
| PARKS & RECREATION                                    | 2,122.82       |
| PATRIOTIC PURPOSES                                    | 500.00         |
| CONSERVATION COMMISSION                               | 7,225.00       |
| TOWN BAND   | 1,000.00       |
| PRINCIPAL - LONG-TERM NOTES                           | 40,000.00      |
| INTEREST - LONG-TERM NOTES                            | 4,960.00       |
| PRINCIPAL - TAX ANTICIPATION NOTES                    | 1,350,000.00   |
| INTEREST - TAX ANTICIPATION NOTES                     | 35,736.26      |
| PLANNING BOARD ESCROW                                 | 8,587.71       |
| VITAL STATISTICS                                      | 137.00         |
| HYDRANT RENTAL/WATER USAGE                            | 3,579.60       |
| SCHOOL  | 1,943,417.00   |
| COUNTY TAX  | 257,984.00     |
| MISCELLANEOUS EXPENSES                                | 439.95         |
| TAX LIENS BOUGHT BY TOWN                              | 387,720.73     |
| DISCOUNTS, ABATEMENTS & REFUNDS                       | 12,738.93      |
| TAX LIEN EXPENSE                                      | 13,727.10      |
| FIRE DEPT. - INTEREST ON MORRISON ACCOUNT             | 4,207.11       |
| TOWN HALL IMPROVEMENTS - INTEREST ON MORRISON ACCOUNT | 10,000.00      |
| TOTAL PAYMENTS.....                                   | \$5,010,741.12 |

# EMPLOYEE WAGES & FEES

|   |             |
|---|-------------|
| RICHARD M. TODD - SELECTMAN                                 | \$ 1,000.00 |
| JOHN F. HICKEY - SELECTMAN                                  | 1,250.00    |
| SUE V. BICKFORD - SELECTMAN                                 | 1,000.00    |
| PAULA S. ANDERSON - TREASURER                               | 1,500.00    |
| MERILEE W. ELLSWORTH - TAX COLLECTOR/TOWN CLERK             | 8,831.00    |
| BEVERLY J. MINER - PREVIOUS TAX COLLECTOR                   | 12,432.75   |
| GLORIA J. REEVES - OFFICE MANAGER                           | 15,600.00   |
| VIRGINIA L. NORBERG - SECRETARY                             | 5,974.80    |
| SHARON L. DUPUIS - SECRETARY/BOOKKEEPER                     | 8,788.00    |
| MARLYN R.P. FLANDERS - SECRETARY                            | 1,985.00    |
| VIRGINIA J. DREW - SECRETARY                                | 271.46      |
| BEVERLY LaFLEUR - TRUSTEE OF TRUST FUNDS                    | 150.00      |
| PATRICIA L. HICKEY - WELFARE OFFICER                        | 6,370.00    |
| CERINA L. BELL - PREVIOUS TOWN CLERK DEPUTY                 | 88.00       |
| GAIL QUIMBY - SECRETARY/DEPUTY TOWN CLERK                   | 3,820.00    |
| SHIRLEY M. DEMERS - SUPERVISOR OF CHECKLIST                 | 150.00      |
| SYLVIA A. PERO - SUPERVISOR OF CHECKLIST                    | 150.00      |
| LENA G. WORTH - SUPERVISOR OF CHECKLIST                     | 150.00      |
| PAUL MARTELL - MODERATOR                                    | 99.00       |
| STEVEN AUGER - FULLTIME AMBULANCE                           | 21,920.32   |
| FLOYD P. GRAHAM - FULLTIME FIRE FIGHTER                     | 20,341.39   |
| CAMERON C. HARBISON - CHIEF OF POLICE                       | 15,838.51   |
| CRAIG R. MALONEY - FULLTIME POLICE OFFICER                  | 24,415.76   |
| HENRY J. FARRIN, JR. - FULLTIME POLICE OFFICER              | 24,578.48   |
| JOHN KROUSE - PARTTIME POLICE OFFICER                       | 1,588.00    |
| ERIC A. BOURN - PARTTIME POLICE OFFICER                     | 2,776.00    |
| CLINTON J. ELLSWORTH - PARTTIME POLICE OFFICER              | 1,396.00    |
| CAROL CONLEY - ANIMAL OFFICER                               | 1,142.00    |
| SCOTT G. FRASER - PARTTIME POLICE OFFICER                   | 3,356.00    |
| ROSS C. OBERLIN - PARTTIME POLICE OFFICER                   | 4,092.00    |
| TONY F. SOLTANI - PARTTIME POLICE OFFICER                   | 4,940.00    |
| DANIEL P. WARD - PARTTIME POLICE OFFICER                    | 1,730.00    |
| MICHAEL D. DEMPSEY - PARTTIME POLICE OFFICER/VOL.FIRE DEPT. | 1,957.00    |
| LOUIS J. PERO - AUXILIARY OFFICER                           | 64.00       |
| JAMES T. LOMARTIRE - HEALTH OFFICER/VOL. FIRE DEPT.         | 595.85      |
| DIANE R. LOMARTIRE - DEPUTY HEALTH OFFICER                  | 250.00      |
| PAUL E. LAVOIE - FIRE CHIEF/VOL. FIRE DEPT.                 | 1,706.52    |
| HERBERT J. HODGDON, II - VOLUNTEER FIRE DEPT.               | 345.85      |
| MAURICE L. DUPUIS - ZONING COMPLIANCE OFFICER               | 696.00      |
| ARTHUR F. FOSHER - VOLUNTEER FIRE DEPT.                     | 187.55      |
| LARRY D. BARTON - VOLUNTEER FIRE DEPT.                      | 325.00      |
| LLEWELLYN O. BARTON - VOLUNTEER FIRE DEPT.                  | 782.20      |
| WILLIAM J. BARTON - VOLUNTEER FIRE DEPT.                    | 634.15      |
| DONALD R. BOYNTON - VOLUNTEER FIRE DEPT.                    | 270.85      |
| PATRICK M. CLARK - VOLUNTEER FIRE DEPT.                     | 45.18       |
| MICHAEL S. CROWLEY - VOLUNTEER FIRE DEPT.                   | 231.95      |
| DAVID L. CUSHING - VOLUNTEER FIRE DEPT.                     | 1,013.45    |
| RONALD DELGADO - VOLUNTEER FIRE DEPT.                       | 325.00      |
| JOEL P. DAIL - VOLUNTEER FIRE DEPT.                         | 394.50      |
| ANDREW L. DAVIS - VOLUNTEER FIRE DEPT.                      | 125.00      |
| RONALD GALLANT - VOLUNTEER FIRE DEPT.                       | 728.00      |

# EMPLOYEE WAGES & FEES - continued

|  |    |            |
|--|----|------------|
| WILLIAM L. FRENCH - VOLUNTEER FIRE DEPT.     | \$ | 175.00     |
| RICHARD A. HILL - VOLUNTEER FIRE DEPT.       |    | 281.95     |
| ELMER H. PALMER, JR. - VOLUNTEER FIRE DEPT.  |    | 325.00     |
| MICHAEL A. PICKERING - VOLUNTEER FIRE DEPT.  |    | 29.48      |
| BRUCE R. PORTER - VOLUNTEER FIRE DEPT.       |    | 281.95     |
| ALAN S. QUIMBY - VOLUNTEER FIRE DEPT.        |    | 757.20     |
| LINDA E. SAWYER - VOLUNTEER FIRE DEPT.       |    | 325.00     |
| ROBERT E. SAWYER, JR. - VOLUNTEER FIRE DEPT. |    | 338.90     |
| HENRY J. STONEHAM - VOLUNTEER FIRE DEPT.     |    | 394.50     |
| KATHY A. VERITY - VOLUNTEER FIRE DEPT.       |    | 316.70     |
| JEREMY K. YEATON - VOLUNTEER FIRE DEPT.      |    | 368.38     |
| R. STEWART YEATON - VOLUNTEER FIRE DEPT.     |    | 873.30     |
| CAROLYN ASHBY - BALLOT CLERK                 |    | 25.00      |
| ROBERT M. REEVES, JR. - BALLOT CLERK         |    | 25.00      |
| RUTH BACHELDER - BALLOT CLERK                |    | 25.00      |
| MARCIA CROUSE - BALLOT CLERK                 |    | 25.00      |
|  |    | <hr/>      |
| TOTAL.....                                   | \$ | 212,969.88 |

#### WINTER MAINTENANCE

|  |              |
|--|--------------|
| PHILIP E. DAIL - Reimbursement - mileage, etc.       | \$ 2,500.00  |
| GRANITE STATE MINERALS - salt                        | 6,008.91     |
| CONCORD SAND & GRAVEL, INC. - crushed gravel & sand  | 8,367.53     |
| GLEN T. YOUNG - sand                                 | 9,522.50     |
| LLEWELLYN BARTON - labor & equipment rental          | 1,925.00     |
| B & S SEPTIC PUMPING - equipment rental              | 18,534.50    |
| RANSO, INC. - equipment rental                       | 28,799.50    |
| CUTTER ENTERPRISES - labor & equipment rental        | 20,206.00    |
| NORTHERN GRADING SERVICE - labor & equipment rental  | 2,027.00     |
| GRANITE STATE LANDSCAPING - labor & equipment rental | 175.00       |
| TREASURER, STATE OF N.H. - sign                      | 72.00        |
| NORTHERN GRADING SERVICES - materials                | 31.36        |
| TOTAL.....   | \$ 98,169.30 |

#### SUMMER MAINTENANCE

|   |              |
|---|--------------|
| PHILIP E. DAIL - Reimbursement - mileage, etc.    | \$ 2,500.00  |
| CONCORD SAND & GRAVEL - gravel, erosion stone     | 1,643.66     |
| B & S TRUCKING - labor & equipment rental         | 1,190.00     |
| B & S PUMPING & CONST. - equipment rental & labor | 682.50       |
| RANSO, INC. - equipment rental                    | 3,040.00     |
| NORTHERN GRADING - labor & equipment rental       | 36,943.00    |
| A & B LUMBER - rough hemlock                      | 105.00       |
| CUTTER ENTERPRISES - labor & equipment rental     | 17,366.50    |
| STATE OF N.H., DEPT. OF TRANSPORTATION - signs    | 398.00       |
| TOTAL.....  | \$ 63,868.66 |

#### STREET LIGHTS & ENGINEERING

|   |           |
|---|-----------|
| CONCORD ELECTRIC CO. - Center Hill Road Light | \$ 269.08 |
|---|-----------|

#### BRUSH CUTTING

|  |              |
|--|--------------|
| CURRIER'S - labor & equipment rental                 | \$ 4,000.00  |
| O'NEAL SANDBLASTING - labor & equipment rental       | 1,988.00     |
| BUTCH KIMBALL - tree removal                         | 150.00       |
| CUTTER ENTERPRISES - equipment rental                | 60.00        |
| JAMES KOUROUBACALIS & SON - equipment rental & labor | 7,980.00     |
| TOTAL.....   | \$ 14,178.00 |

#### ROAD RECONSTRUCTION

|                                   |              |
|-----------------------------------|--------------|
| RANSO, INC. - Goboro Road Project | \$ 85,272.00 |
|-----------------------------------|--------------|

#### TARRING

|   |              |
|---|--------------|
| BARRETT PAVING - cold mix & patch             | \$ 3,714.30  |
| CUTTER ENTERPRISES - labor & equipment rental | 14,322.00    |
| WILLIAM STANLEY & SONS - tar on bridge        | 200.00       |
| B & S SEPTIC - labor & equipment rental       | 297.50       |
| E.W. SLEEPER - tar                            | 50.00        |
| RANSO, INC. - equipment rental                | 6,790.00     |
| TOTAL.....                                    | \$ 25,373.80 |



TOWN CLERK'S REPORT  
For the Year Ending December 31, 1991

Debits

|   |              |
|---|--------------|
| Auto Registration permits for 1991..... | \$214,736.50 |
| Candidate Fees .....                    | 10.00        |
| Dog Licenses .....                      | 1138.00      |
| Dog Fines .....                         | 108.50       |
| <hr/>                                   |              |
| TOTAL RECEIPTS .....                    | \$215,993.00 |

Credits

Paid to Treasurer

|  |              |
|--|--------------|
| Auto Registration Permits for 1991 ..... | \$214,736.50 |
| Candidate Fees .....                     | 10.00        |
| Dog Licenses .....                       | 1,138.00     |
| Dog Fines .....                          | 108.50       |
| <hr/>                                    |              |
| TOTAL PAYMENTS TO TREASURER .....        | \$215,993.00 |

FORM MS-61

## TAX COLLECTOR'S REPORT

## Summary of Tax Accounts

Page 1/4

Fiscal Year Ended ~~XXXXXX~~ ~~XXXXXX~~ - ~~XXXXXX~~  
January 1, 1991 - March 15, 1991City/Town of: EPSOM, NH

DR.

|  | Leaves of ..... |              |          |
|--|-----------------|--------------|----------|
| Uncollected Taxes -Beginning<br>of Fiscal Year : (1) | 1991            | 1990         | Prior    |
| Property Taxes.....                                  |                 | \$ 647119.15 | \$ _____ |
| Resident Taxes.....                                  |                 | _____        | _____    |
| Land Use Change Tax....                              |                 | 2242.81      | _____    |
| Yield Taxes.....                                     |                 | 584.88       | 50.81    |
| Sewer Rents.....                                     |                 | _____        | _____    |
| _____  |                 | _____        | _____    |
| _____  |                 | _____        | _____    |
| _____  |                 | _____        | _____    |
| Taxes Committed to Collector:                        |                 |              |          |
| Property Taxes.....                                  | \$ _____        | _____        | _____    |
| Resident Taxes.....                                  | _____           | _____        | _____    |
| National Bank Stock....                              | _____           | _____        | _____    |
| Land Use Change Tax....                              | 6430.50         | _____        | _____    |
| Yield Taxes.....                                     | 175.40          | _____        | _____    |
| Sewer Rent .....                                     | _____           | _____        | _____    |
| Other Utilities:                                     |                 |              |          |
| _____  | _____           | _____        | _____    |
| _____  | _____           | _____        | _____    |
| _____  | _____           | _____        | _____    |
| Added Taxes.....                                     |                 |              |          |
| Property Taxes.....                                  | _____           | 2768.48      | _____    |
| Resident Taxes.....                                  | _____           | _____        | _____    |
| _____  | _____           | _____        | _____    |
| _____  | _____           | _____        | _____    |
| _____  | _____           | _____        | _____    |
| Overpayments: (2)                                    |                 |              |          |
| a/c Property Taxes.....                              | _____           | 354.89       | _____    |
| a/c Resident Taxes.....                              | _____           | _____        | _____    |
| a/c .....  | _____           | _____        | _____    |
| Interest Collected on                                |                 |              |          |
| Delinquent Taxes.....                                | _____           | 26516.36     | _____    |
| Penalties Collected on                               |                 |              |          |
| Resident Taxes.....                                  | _____           | _____        | _____    |
| _____  | _____           | _____        | _____    |
| _____  | _____           | _____        | _____    |
| Total Debits   | \$ 6605.90      | \$ 679586.57 | \$ 50.81 |

## TAX COLLECTOR'S REPORT

## Summary of Tax Accounts

Fiscal Year Ended ~~December 31, 1990~~ - ~~March 31, 1991~~

January 1, 1991 - March 15, 1991

City/Town of: EPSOM, NH

CR.

|  | Levies of..... |              |          |
|--|----------------|--------------|----------|
| Remitted to Treasurer During<br>of Fiscal Year : | 1991           | 1990         | Prior    |
| Property Taxes..... \$                           |                | \$ 636463.31 | \$       |
| Resident Taxes.....                              |                |              |          |
| Land Use Change Tax....                          | 3215.25        | 2242.81      |          |
| Yield Taxes.....                                 | 131.65         | 584.88       |          |
| Sewer Rents.....                                 |                |              |          |
| National Bank Stock                              |                |              |          |
| Other Utilities:                                 |                |              |          |
| .....  |                |              |          |
| .....  |                |              |          |
| .....  |                |              |          |
| Interest on Taxes.....                           |                | 26516.36     |          |
| Penalties on Resident Tax                        |                |              |          |
| Discounts Allowed:                               |                |              |          |
| Abatements Allowed:                              |                |              |          |
| Property Taxes.....                              |                | 3283.10      |          |
| Resident Taxes.....                              |                |              |          |
| Yield Taxes.....                                 |                |              |          |
| Sewer Rent .....                                 |                |              |          |
| .....  |                |              |          |
| .....  |                |              |          |
| .....  |                |              |          |
| Uncollected Taxes End of<br>Fiscal Year:         |                |              |          |
| Property Taxes.....                              |                | 10496.11     |          |
| Resident Taxes.....                              |                |              |          |
| National Bank Stock....                          |                |              |          |
| Land Use Change Tax....                          | 3215.25        |              |          |
| Yield Taxes.....                                 | 43.75          |              | 50.81    |
| Sewer Rents.....                                 |                |              |          |
| Other Utilities:                                 |                |              |          |
| .....  |                |              |          |
| .....  |                |              |          |
| .....  |                |              |          |
| Total Credits                                    | \$ 6605.90     | \$ 679586.57 | \$ 50.81 |

(1) These uncollected balances should be the same as last year's ending balances

(2) Overpayments should be included as part of regular remittance items

TAX COLLECTOR'S REPORT

FORM MS-61      Summary of Tax Sales/Tax Lien Accounts      Page 3/4

Fiscal Year Ended December 31, 1990 - (June 30, 1991)

JANUARY 1, 1991 TO MARCH 15, 1991

City/Town of: EPSOM, NH

DR.

|   | <del>XXXXX</del> 1990 | <del>XXXXX</del> 1989 | <del>XXXXX</del> 1988 |
|---|-----------------------|-----------------------|-----------------------|
| Balance of Unredeemed Taxes of Fiscal Year :              | \$ 124946.41          | \$ 26291.21           |                       |
| Taxes <del>and</del> Executed To Town During Fiscal Year: | \$ 385543.36          |                       |                       |
| Subsequent Taxes Paid:                                    |                       |                       |                       |

|   |              |              |             |
|---|--------------|--------------|-------------|
| Interest Collected After Sale/Lien Execution: | 5007.34      | 4754.35      |             |
| Redemption Cost:                              | 473.00       | 338.38       |             |
| Total Debits                                  | \$ 385543.36 | \$ 130426.75 | \$ 31383.94 |

CR.

|   |              |              |             |
|---|--------------|--------------|-------------|
| Remittance to Treasurer During Fiscal Year: |              |              |             |
| Redemptions                                 | \$ -0-       | \$ 31884.65  | \$ 13141.68 |
| Interest and Cost after Sale                |              | 5480.34      | 5092.73     |
| Abatements During Year                      |              |              |             |
| Deeded to Town During Year                  |              |              |             |
| Unredeemed Taxes End of Year                | 385543.36    | 93061.76     | 13149.33    |
| Unredeemed Subsequent Taxes                 |              |              |             |
| Unremitted Cash                             |              |              |             |
| Total Credits                               | \$ 385543.36 | \$ 130426.75 | \$ 31383.94 |

# TAX COLLECTOR'S REPORT

FORM MS-61

Summary of Tax Sale Accounts to Other Purchasers

Page 4 4

Fiscal Year Ended ~~December 31, 1990~~ - ~~December 31, 1991~~

January 1, 1991 - March 15, 1991

City/Town of: EPSOM, NH

DR.

## Levies of Tax Sale Accounts to Others

|  | 1989   | 1988   | Prior  |
|--|--------|--------|--------|
| Balance of Unredeemed Taxes of Fiscal Year : | \$ -0- | \$ -0- |        |
| Taxes Sold to Others During Fiscal Year:     | \$ -0- |        |        |
| Subsequent Taxes Paid:                       |        |        |        |
| Interest Collected After Tax Sale            |        |        |        |
| Redemption Cost:                             |        |        |        |
| Total Debits                                 | \$ -0- | \$ -0- | \$ -0- |

CR.

## Remittance to Purchasers During Fiscal Year:

|                              |        |        |        |
|------------------------------|--------|--------|--------|
| Redemptions                  | \$ -0- | \$ -0- | \$ -0- |
| Interest and Cost after Sale |        |        |        |
| Abatements During Year       |        |        |        |
| Deeded During Year           |        |        |        |
| Unredeemed Taxes End of Year | -0-    | -0-    | -0-    |
| Unredeemed Subsequent Taxes  |        |        |        |
| Unremitted Cash              |        |        |        |
| Total Credits                | \$ -0- | \$ -0- | \$ -0- |

Thomas J. Davis  
Tax Collector (Signature)



## TAX COLLECTOR'S REPORT

FORM MS-61

Summary of Tax Accounts

Page 1/4

March 16, 1991 Fiscal Year Ended December 31, 1991 - (June 30, 1992)

City/Town of: Epsom

DR.

|  | Levies of..... |                 |              |
|--|----------------|-----------------|--------------|
| Uncollected Taxes -Beginning<br>of Fiscal Year : (1) | 1992           | 1991            | Prior        |
| Property Taxes.....                                  |                | \$ _____        | \$ 10,455.98 |
| Resident Taxes.....                                  |                | _____           | _____        |
| Land Use Change Tax....                              |                | _____           | _____        |
| Yield Taxes.....                                     |                | _____           | _____        |
| Sewer Rents.....                                     |                | _____           | _____        |
| _____  |                | _____           | _____        |
| _____  |                | _____           | _____        |
| _____  |                | _____           | _____        |
| Taxes Committed to Collector:                        |                |                 |              |
| Property Taxes.....                                  | \$ _____       | 2,034,584.56    | _____        |
| Resident Taxes.....                                  | _____          | _____           | _____        |
| National Bank Stock....                              | _____          | _____           | _____        |
| Land Use Change Tax....                              | _____          | 13,091.70       | 3215.25      |
| Yield Taxes.....                                     | _____          | 10,094.82       | 94.56        |
| Sewer Rent .....                                     | _____          | _____           | _____        |
| Other Utilities:                                     |                |                 |              |
| _____  | _____          | _____           | _____        |
| _____  | _____          | _____           | _____        |
| _____  | _____          | _____           | _____        |
| Added Taxes:   |                |                 |              |
| Property Taxes.....                                  | _____          | 1,606.72        | _____        |
| Resident Taxes.....                                  | _____          | _____           | _____        |
| _____  | _____          | _____           | _____        |
| _____  | _____          | _____           | _____        |
| _____  | _____          | _____           | _____        |
| Overpayments: (2)                                    |                |                 |              |
| a/c Property Taxes.....                              | _____          | _____           | _____        |
| a/c Resident Taxes.....                              | _____          | _____           | _____        |
| a/c .....  | _____          | _____           | _____        |
| Interest Collected on<br>Delinquent Taxes.....       | _____          | 1,038.80        | 290.01       |
| Penalties Collected on<br>Resident Taxes.....        | _____          | _____           | _____        |
| _____  | _____          | _____           | _____        |
| Total Debits   | \$ _____       | \$ 3,060,416.79 | \$ 10,455.80 |

FORM MS-61

## TAX COLLECTOR'S REPORT

## Summary of Tax Accounts

Page 2/4

March 16, 1991 Fiscal Year Ended December 31, 1991 - (June 30, 1992)

City/Town of: Epsom

CR.

|  | Levies of..... |                 |              |
|--|----------------|-----------------|--------------|
| Remitted to Treasurer During<br>of Fiscal Year : | 1992           | 1991            | Prior        |
| Property Taxes..... \$                           |                | \$ 2,314,179.93 | \$ 2401.01   |
| Resident Taxes.....                              |                |                 |              |
| Land Use Change Tax....                          |                | 8,245.83        |              |
| Yield Taxes.....                                 |                | 6,580.46        |              |
| Sewer Rents.....                                 |                |                 |              |
| National Bank Stock                              |                |                 |              |
| Other Utilities:                                 |                |                 |              |
| .....  |                |                 |              |
| .....  |                |                 |              |
| .....  |                |                 |              |
| Interest on Taxes.....                           |                | 1,038.89        | 290.01       |
| Penalties on Resident Tax                        |                |                 |              |
| Discounts Allowed:                               |                |                 |              |
| Abatements Allowed:                              |                |                 |              |
| Property Taxes.....                              |                | 10,256.11       |              |
| Resident Taxes.....                              |                |                 |              |
| Yield Taxes.....                                 |                |                 |              |
| Sewer Rent .....                                 |                |                 |              |
| Inventory penalty....                            |                | 103.73          |              |
| Current Use .....                                |                |                 | 3215.05      |
| .....  |                |                 |              |
| Uncollected Taxes End of<br>Fiscal Year:         |                |                 |              |
| Property Taxes.....                              |                | 711,651.51      | 8054.95      |
| Resident Taxes.....                              |                |                 |              |
| National Bank Stock....                          |                |                 |              |
| Land Use Change Tax....                          |                | 4,745.87        |              |
| Yield Taxes.....                                 |                | 2,517.46        | 84.56        |
| Sewer Rents.....                                 |                |                 |              |
| Other Utilities:                                 |                |                 |              |
| .....  |                |                 |              |
| .....  |                |                 |              |
| .....  |                |                 |              |
| Total Credits                                    | \$             | \$ 2,060,616.79 | \$ 14,055.80 |

(1) These uncollected balances should be the same as last year's ending balances

(2) Overpayments should be included as part of regular remittance items

City/Town of: Edson

DR.

|  | ...Tax Sale/Lien on Account of Levies of..... |               |              |
|--|---|---------------|--------------|
|  | 1990  | 1989          | Prior        |
| Balance of Unredeemed Taxes<br>of Fiscal Year :    |   | \$ 93,061.76  | \$ 13,149.23 |
| Taxes Sold/Executed To Town<br>During Fiscal Year: | \$ 385,543.36                                 |               |              |
| Date Sold/Liened                                   |   |               |              |
| Subsequent Taxes Paid:                             |   |               |              |
| Interest Collected After<br>Sale/Lien Execution:   | 15,509.86                                     | 10,352.92     | 4,827.76     |
| Redemption Cost:                                   |   |               |              |
| Total Debits                                       | \$ 401,053.22                                 | \$ 103,414.68 | \$ 17,977.09 |

CR.

|  |               |               |              |
|--|---------------|---------------|--------------|
| Remittance to Treasurer<br>During Fiscal Year: |               |               |              |
| Redemptions                                    | \$ 158,947.10 | \$ 39,658.47  | \$ 10,663.26 |
| Interest and Cost<br>after Sale                | 15,509.86     | 10,352.92     | 4,827.76     |
| Abatements During Year                         | 807.32        |               |              |
| Deeded to Town During Year                     |               |               |              |
| Unredeemed Taxes End of Year                   | 225,788.94    | 53,403.29     | 2,486.07     |
| Unredeemed Subsequent Taxes                    |               |               |              |
| Unremitted Cash                                |               |               |              |
| Total Credits                                  | \$ 401,053.22 | \$ 103,414.68 | \$ 17,977.09 |

## TAX COLLECTOR'S REPORT

FORM MS-61

Summary of Tax Sale Accounts to Other Purchasers

Page 4/4

Fiscal Year Ended ~~March 16, 1991~~ ~~March 16, 1991~~ - ~~March 16, 1991~~ ~~March 16, 1991~~  
March 16, 1991 - December 31, 1991

City/Town of: \_\_\_\_\_

DR.

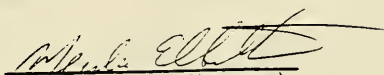
Levies of Tax Sale Accounts to Others  
1990 1989 Prior

|   |        |        |
|---|--------|--------|
| Balance of Unredeemed Taxes of Fiscal Year :          | \$ -0- | \$ -0- |
| Taxes Sold to Others During Fiscal Year: Date of Sale | \$ -0- |        |
| Subsequent Taxes Paid:                                |        |        |
| Interest Collected After Tax Sale                     |        |        |
| Redemption Cost:                                      |        |        |
|   | -0-    | -0-    |
| Total Debits  | \$ -0- | \$ -0- |

CR.

Remittance to Purchasers  
During Fiscal Year:

|                              |        |        |        |
|------------------------------|--------|--------|--------|
| Redemptions                  | \$ -0- | \$ -0- | \$ -0- |
| Interest and Cost after Sale |        |        |        |
| Abatements During Year       |        |        |        |
| Deeded During Year           |        |        |        |
| Unredeemed Taxes End of Year | -0-    | -0-    | -0-    |
| Unredeemed Subsequent Taxes  |        |        |        |
| Unremitted Cash              |        |        |        |
|                              | -0-    | -0-    | -0-    |
| Total Credits                | \$ -0- | \$ -0- | \$ -0- |

  
Tax Collector (Signature)

REPORT OF TOWN TREASURER  
January 1, 1991 - December 31, 1991

|  |    |                  |              |
|--|----|------------------|--------------|
| Pistol Permits                                 | \$ | 172.00           |              |
| Building Permits                               |    | 670.00           |              |
| Subdivision, variance, zoning<br>& ZBA         |    | 1,684.82         |              |
| Occupancy Permits                              |    | 360.00           |              |
| Planning Board                                 |    | 1,180.32         |              |
| Curgent Use                                    |    | <u>60.00</u>     |              |
|  |    |                  | 4,127.14     |
| Merilee Ellsworth                              |    |                  |              |
| 1991 Auto Permits                              |    | 214,736.50       |              |
| 1991 Dog tax                                   |    | 1,138.00         |              |
| 1991 Dog tax fines                             |    | 108.50           |              |
| Candidate Fee's                                |    | <u>10.00</u>     |              |
|  |    |                  | 215,993.00   |
| Miscellaneous Receipts                         |    |                  |              |
| Use of Town Hall                               |    | 200.00           |              |
| Hall Rental (Fire Dept.)                       |    | 1,050.00         |              |
| Interest on checking acct.                     |    | 10,543.44        |              |
| Interest earned on CD (Fire)                   |    | 3,400.00         |              |
| Interest earned on CD (Police)                 |    | 4,400.00         |              |
| Interest earned on CD (Town)                   |    | 10,000.00        |              |
| Planningboard Escrow                           |    | 8,796.93         |              |
| 1991 Boat tax                                  |    | 10,602.45        |              |
| Reimbursement to Welfare                       |    | 6,797.17         |              |
| Reimbursement to Police, refunds,<br>& Details |    | 456.12           |              |
| Reimbursement to Legal Fee's                   |    | 3,430.76         |              |
| Town Escrow Acct. Closed                       |    | 41,481.14        |              |
| Computer Acct. Closed                          |    | 2,401.61         |              |
| Police Reports                                 |    | 2,008.00         |              |
| Ambulance Use                                  |    | 16,955.58        |              |
| Insurance Adjustments                          |    | 2,376.04         |              |
| Cable Franchise                                |    | 5,463.00         |              |
| Miscellaneous Receipts                         |    | 1,257.61         |              |
| Reimbursement to Fire Training                 |    | <u>50.00</u>     |              |
|  |    |                  | 131,669.85   |
| Bank Loans                                     |    | 1,350,000.00     | 1,350,000.00 |
| State of New Hampshire                         |    |                  |              |
| Highway Block Grant                            |    | 58,925.23        |              |
| Gas Tax (Fire Dept.)                           |    | 105.03           |              |
| Gas Tax (Police Dept.)                         |    | 827.24           |              |
| Revenue Sharing Distribution                   |    | 97,487.28        |              |
| Reimbursement to Forest Fires                  |    | <u>130.37</u>    |              |
|  |    |                  | 157,475.15   |
| Beverly J. Miner                               |    |                  |              |
| 1988 Redeemed tax                              |    | 13,141.88        |              |
| 1989 Redeemed tax                              |    | 31,884.65        |              |
| Interest & Costs                               |    | <u>10,573.07</u> |              |
|  |    |                  | 55,599.60    |



|                                      |                  |                     |
|--------------------------------------|------------------|---------------------|
| 1990 Property tax                    | \$ 638,505.28    |                     |
| 1990 Interest                        | 26,476.86        |                     |
| 1990 Current Use                     | 2,242.81         |                     |
| 1990 Current Use Interest            | 101.93           |                     |
| 1990 Yield tax                       | 584.88           |                     |
| 1990 Yield tax interest              | <u>72.97</u>     | 667,984.73          |
| 1991 Current Use                     | 3,215.25         |                     |
| 1991 Yield tax                       | <u>131.65</u>    | 3,346.90            |
| Merilee Ellsworth                    |                  |                     |
| 1988 Redeemed tax                    | 10,663.26        |                     |
| 1989 Redeemed tax                    | 39,658.47        |                     |
| 1990 Redeemed tax                    | 158,947.10       |                     |
| Interest & Costs                     | <u>30,690.54</u> | 239,959.37          |
| 1990 Property tax                    | 2,401.01         |                     |
| 1990 Interest                        | <u>290.01</u>    | 2,691.02            |
| 1991 Property tax                    | 2,314,179.93     |                     |
| 1991 Interest                        | 1,011.80         |                     |
| 1991 Yield tax                       | 6,580.46         |                     |
| 1991 Yield tax interest              | 27.09            |                     |
| 1991 Current use                     | 2,815.29         |                     |
| 1991 Land Use Change                 | <u>5,530.54</u>  | 2,330,145.11        |
| TOTAL AVAILABLE RECEIPTS             |                  | 5,158,991.87        |
| Balance brought forward Jan. 1, 1991 |                  | 446,166.14          |
| Less Selectmen's Orders              |                  | <u>5,010,741.12</u> |
| CASH ON HAND January 1, 1992         |                  | 594,416.89          |

Respectfully Submitted,  
Paula S. Anderson  
Town Treasurer

Escrow Account for North Pembroke Road

|                                 |    |               |
|---------------------------------|----|---------------|
| Balance on Hand January 1, 1991 | \$ | 2,799.49      |
| Accumulated Interest            |    | <u>153.60</u> |
| Balance in N. Pembroke Acct.    |    | 2,953.09      |

Epsom Historical Commission Account

|                                 |    |               |
|---------------------------------|----|---------------|
| Balance on Hand January 1, 1991 | \$ | 4,692.31      |
| Accumulated Interest            |    | <u>257.42</u> |
| Balance in Fund                 |    | 4,949.73      |

Conservation Fund

|                                 |    |             |
|---------------------------------|----|-------------|
| Balance on Hand January 1, 1991 | \$ | 4,505.41    |
| Accumulated Interest            |    | 178.43      |
| Deposit's for 1991              |    | 1,925.00    |
| Less withdrawal's for 1991      |    | 6,572.91    |
| Less Bank charge                |    | <u>2.00</u> |
| Balance in Fund                 |    | 33.93       |

Respectfully Submitted  
Paula S. Anderson  
Town Treasurer

# Report of the Trust Funds of the City or Town

| DATE OF CREATION      | NAME OF TRUST FUND<br>List first those trusts invested in a common trust fund | PURPOSE OF TRUST FUND    | HOW INVESTED<br>Whether bank, deposits, Stocks, bonds, etc.<br>(If Common trust - So State | % | Balance Beginning Year |
|-----------------------|---|--------------------------|--|---|------------------------|
| 1903-90               | Perpetual Care of Cemetery  | Cemetery                 | 1 1/2% CD opened 3/26/91   |   | 25218 48               |
| 1924                  | Mary A Evans  | Peace Fund               | "  |   | 229 66                 |
| 1960                  | Lawrence & Co. Water  | Water                    | "  |   | 2500 -                 |
|                       | A/c Cemetery  |                          |  |   | 27948 14               |
|                       | Epsom Public Library Fund   |                          |  |   |                        |
| 1907                  | Benjamin F. Webster   | New Fiction Books        | Atch. - Topoka State - Fe Bond 1 1/2% CD opened 3/26/92                                    |   | 1000 -                 |
| 1916                  | Susan F.P. Forbes   | Standard Books           | "  |   | 2000 -                 |
| 1917                  | Mary A. Evans   | Books                    | "  |   | 500 -                  |
| 1926                  | Charles S. Hall   | Benefit of Library       | "  |   | 200 -                  |
| 1929                  | Warren Tripp  | "                        | "  |   | 200 -                  |
| 1961                  | May S. Brown  | Books                    | "  |   | 500 -                  |
| 1984                  | Gilbert H. Knowles  | Benefit of Library       | "  |   | 1000 -                 |
|                       | A/c Library   |                          |  |   | 5400 -                 |
|                       | Capital Reserve Fund  |                          |  |   |                        |
| R 1971                | Epsom School Fund   | Alterations or Additions | N.H. Sav. Bank   |   | 1660 10                |
| 1991                  | Epsom School Fund   |                          | Bank of N.H. Closed 6/1/92   |   |                        |
| 12/20/1906            | Epsom Village Dist  | Tank Fund                | Bank of N.H. 1 1/2% CD opened 12/20/91 - 12/26/92  |   | 9341 55                |
| 12/20/91              | Town of Epsom   | Mountain                 | "  |   |                        |
| R 12/20/96 & 12/26/91 | Epsom Village Dist  | Pipe Cleaning Fund       | Bank of N.H. 1 1/2% CD opened 12/26/91 - 12/26/92  |   | 15963 13               |
| 1989                  | William Morrison Estate   | For Town of Epsom        | Warrimack Sav. Bank opened 5/16/91 Due 5/16/92   |   | 110 000 -              |
| 1990                  | Town of Epsom   | Fire Dept                | First Bank Due 5/16/91 5/16/92   |   | 51753 -                |
| 1990                  | Town of Epsom   | Police Dept              | First Bank Due 5/16/91 5/16/92   |   | 51753 -                |
| 1990                  | Epsom Village Dist  | Water System             | Bank of N.H. 12 mon CD   |   | 10000 -                |
|                       | A/c Capital Reserve Fund  |                          |  |   | 250470 78              |

A/c All Funds

283818 92

-55-

accounts closed out & Transferred

\* Epsom School Fund N.H. Sav. Bank Transferred to Bank of N.H. (6 mon CD) 2940 38

+ Epsom Village Dist Pipe Cleaning Fund Bank of N.H. Closed out 17032.33

if Epstein N.H.

on December 31, 1991

| New<br>Funds<br>Created | PRINCIPAL  |                              |           | Balance<br>End<br>Year | Balance<br>Beginning<br>Year | INCOME   |         | Expended<br>During<br>Year | Balance<br>End<br>Year |
|-------------------------|--|------------------------------|-----------|------------------------|------------------------------|----------|---------|----------------------------|------------------------|
|                         | Gains or<br>(Losses) on<br>Sale of<br>Securities | Capital<br>Gain<br>Dividends |           |                        |                              | Percent  | Amount  |                            |                        |
|                         |  |                              |           | 25218 48               | 3100 68                      |          | 1845 75 | 2179 16                    | 2767 27                |
|                         |  |                              |           | 229 66                 | 653 39                       |          | 50 89   | —                          | 704 28                 |
|                         |  |                              |           | 2500 —                 | 1898 19                      |          | 269 98  | 234 27                     | 1933 90                |
|                         |  |                              |           | 27948 14               | 5652 26                      |          | 2166 62 | 2413 43                    | 5405 45                |
|                         |  |                              |           | 1000 —                 | —                            |          | 40 —    | 40 —                       | —                      |
|                         |  |                              |           | 2000 —                 | —                            |          | 133 —   | 133 —                      | —                      |
|                         |  |                              |           | 500 —                  | —                            |          | 33 25   | 33 25                      | —                      |
|                         |  |                              |           | 200 —                  | —                            |          | 13 30   | 13 30                      | —                      |
|                         |  |                              |           | 200 —                  | —                            |          | 13 30   | 13 30                      | —                      |
|                         |  |                              |           | 500 —                  | —                            |          | 33 25   | 33 25                      | —                      |
|                         |  |                              |           | 1000 —                 | —                            |          | 66 50   | 66 50                      | —                      |
|                         |  |                              |           | 5400 —                 | —                            |          | 332 60  | 332 60                     | —                      |
| Transferred to 62000 CD |  |                              |           | 1660 10                | 1179 49                      |          | 100 79  | 1280 28                    | —                      |
| 2940 38                 |  |                              |           | 2940 38                |                              |          |         |                            |                        |
| 2000 —                  |  | Interest                     | 624 18    | 11965 73               |                              |          |         |                            |                        |
|                         |  | Paid out                     | 1069 20   | 17032 33               | Closed out                   | 12/27/91 |         |                            |                        |
| 10000 —                 |  |                              | 9251 15   | 109752 13              |                              |          |         |                            |                        |
| 3400 —                  |  |                              | 4570 79   | 52923 77               |                              |          |         |                            |                        |
| 4400 —                  |  |                              | 4570 79   | 51923 77               |                              |          |         |                            |                        |
| 10000 —                 |  |                              | 72294     | 20722 94               |                              |          |         |                            |                        |
| 1940 38                 | 17800 —  | 21309 01                     | 268920 17 | 1179 49                |                              | 100 79   | 1280 28 | —                          |                        |
| 1940 38                 | 17800 —  | 21309 01                     | 302268 31 | 6831 75                |                              | 2600 01  | 4026 31 | 5405 48                    |                        |

# FINANCIAL REPORT of the EPSOM CEMETERY TRUSTEES 1991

## Receipts

|                               |                  |         |
|-------------------------------|------------------|---------|
| Balance on hand-----          | Jan. 1,1991----- | 845.66  |
| Lots sold,                    |                  |         |
| Conrad Lavoie-----            |                  | 300.00  |
| Richard Thompson-----         |                  | 1000.00 |
| Frank Quimby-----             |                  | 300.00  |
| Llewellyn Barton-----         |                  | 300.00  |
| Perpetual care,               |                  |         |
| Don Wheeler-----              |                  | 100.00  |
| Refund, Concord Electric----- |                  | 23.38   |
| Town Appropriation-----       |                  | 3400.00 |
| Interest to date-----         |                  | 53.13   |
| Total-----                    |                  | 6298.79 |

## Expenditures

|   |         |
|---|---------|
| Contracted Ser. Robert Yeaton, McClary,1- Shortfalls, 1-----    | 340.00  |
| Contracted Ser. Kenneth Stiles Jr. McClary,1- Shortfalls,1----- | 340.00  |
| Contracted Ser. Robert O. Backus,-Shortfalls,1-----             | 100.00  |
| Contracted Ser. W. Clark,-McClary,16- Shortfalls,9-----         | 4740.00 |
| Water works, Concord Electric-----                              | 100.00  |
| A & G Electric Supply-----                                      | 157.65  |
| Total-----  | 5754.27 |

Balance on  
December 23,1991---544.52



## 1991 REPORT OF THE LIBRARY TRUSTEES

THE EPSOM LIBRARY HAS CONTINUED TO PROVIDE READING MATERIAL, REFERENCE RESOURCES, SERVICE AND ACTIVITY FOR ALL AGES, WITH A GROWING COLLECTION OF BOOKS CONSTANTLY ADDED TO WITH THE MOST CURRENT WORKS.

A BOOK DISCUSSION GROUP MEETS ONCE A MONTH; A WEEKLY STORY HOUR AT THE LIBRARY FOR PRE-SCHOOLERS PROVIDES ENJOYMENT AND SOCIALIZATION FOR THE YOUNGSTERS, AND GIVES THE PARENTS AN OPPORTUNITY TO MEET-- THIS IS A PARTICULARLY PLEASANT CONTACT FOR NEWCOMERS TO THE TOWN. VIRGINIA DREW COORDINATES THE STORY HOURS; SHE ALSO RAN A HIGHLY SUCCESSFUL FOUR-SESSION THEATER AND ART WORKSHOP AT WEBSTER PARK DURING THE SUMMER FOR SCHOOL-AGE CHILDREN, A LIBRARY SPONSORED PROGRAM.

THE LIBRARY HAS A BOOK SALE DURING OLD HOME DAY, WHICH FINANCES THE PURCHASE OF MORE NEW BOOKS.

IN JULY THE TRUSTEES APPOINTED A COMMITTEE OF EPSOM RESIDENTS TO ASSIST IN PLANNING FOR NECESSARY EXPANSION IN THE FUTURE. THE COMMITTEE, NAMED THE EPSOM LIBRARY PROJECT, DISTRIBUTED A COMMUNITY SURVEY IN ORDER TO GET MORE INPUT. THE PROJECT HAS STUDIED THE VARIOUS OPTIONS OF LOCATION, CONSIDERED THE SPACE NEEDS FOR THE PRESENT POPULATION AND FOR POSSIBLE GROWTH IN THE FUTURE, AND LOOKED AT COSTS AND QUESTIONS OF OPTIMUM COMMUNITY USE.

THE FRIENDS OF THE LIBRARY HAVE BEEN ACTIVE IN THEIR SUPPORT, RUNNING THE LEMONADE STAND AT OLD HOME DAY, SPONSORING A "MYSTERY NIGHT" PROGRAM TO MARK NATIONAL LIBRARY WEEK, PROVIDING A CHILDREN'S JAMBOREE ON JULY 31st, AND FUNDING THE PURCHASE OF A NEW ENTRANCEWAY CARPET AND SOME CUSTOM BUILT SHELVES TO ALLOW UTILIZATION OF A FEW FEET OF SPACE NOT ALREADY FILLED. THE BROWNIE TROOP ALSO GAVE SERVICE BY RAKING AND CLEANING THE LAWN IN THE SPRING.

THE VOLUNTEERS AT THE LIBRARY CONTINUE TO PROVIDE MANY HOURS OF SERVICE WITHOUT WHICH THE LIBRARY COULD NOT FUNCTION. THE TRUSTEES AND LIBRARIAN ARE GRATEFUL FOR ALL THE INTEREST AND SUPPORT RECEIVED FROM THESE AND MANY OTHER MEMBERS OF THE COMMUNITY.

OUR SPECIAL APPRECIATION GOES TO LIBRARIAN NANCY CLARIS, WHO IS THE CENTER OF ALL THE CONSTANT ACTIVITY THAT TAKES PLACE AT THE LIBRARY, AND WHOSE DEVOTION TO THE WORK AND THE COMMUNITY MAKES THE LIBRARY AN ASSET EPSOM CAN BE PROUD OF.

BOARD OF TRUSTEES:  
DOROTHY DUCLOS, CHAIR  
PEG DANIEL  
TERRI WIRTZ

|                               |       |          |        |
|-------------------------------|-------|----------|--------|
| BOOK COLLECTION               | ADULT | JUVENILE | TOTAL  |
| January 1, 1991               | 7,672 | 4,567    | 12,239 |
| Accession                     | 279   | 154      | 433    |
| Discarded                     | 12    | 17       | 29     |
|                               | ----- | -----    | -----  |
| Total - December 31, 1991     | 7,939 | 4,704    | 12,643 |
| Phonograph Records            |       |          |        |
| Cassettes                     |       |          | 500    |
| Periodical Subscriptions      |       |          | 255    |
|                               |       |          | 40     |
| CIRCULATION FIGURES FOR 1991  |       |          |        |
| Adult                         |       |          | 6,807  |
| Juvenile                      |       |          | 5,181  |
| Periodicals                   |       |          | 2,323  |
| Cassettes                     |       |          | 136    |
|                               |       |          | -----  |
| Total                         |       |          | 14,447 |
| Active Borrowers, Approximate |       |          | 975    |

EPSOM POLICE REPORT  
1991 ACTIVITY

|                    |    |                       |     |
|--------------------|----|-----------------------|-----|
| Animal Complaints  | 30 | Littering             | 6   |
| Alarms             | 29 | MV Complaints         | 38  |
| Arson              | 2  | Missing Persons       | 7   |
| Assist PD's        | 80 | Operating After Susp. | 15  |
| Assaults           | 23 | Other Misc. Calls     | 660 |
| Bad Checks         | 35 | Prohibative Sales     | 1   |
| Burglary           | 20 | Possession of Syringe | 1   |
| Criminal Mischief  | 45 | Robbery               | 2   |
| Criminal Trespass  | 23 | Reckless Conduct      | 1   |
| Criminal Threat    | 18 | Suspicious Persons    | 28  |
| Child Abuse        | 8  | Suspicious MV's       | 43  |
| DWI                | 34 | Suicide               | 1   |
| Dog Bite           | 5  | Shoplifting           | 2   |
| Domestics          | 42 | Sexual Assault        | 1   |
| Disorderly Conduct | 25 | Stolen Vehicles       | 2   |
| Disobeying Officer | 3  | Thefts                | 61  |
| Forgery            | 4  | Unlawful Possession   |     |
| False Information  | 1  | of Alcohol            | 5   |
| Harassment         | 18 | Unlawful Possession   |     |
| Habitual Offender  | 1  | of Firearms           | 1   |
| Indecent Exposure  | 2  | Untimely Deaths       | 3   |

ACCIDENTS

|                 |    |
|-----------------|----|
| Reportable      | 94 |
| Non-reportable  | 17 |
| Property Damage | 66 |
| Injuries        | 27 |
| Fatals          | 1  |

ARRESTS

|          |     |
|----------|-----|
| Arrested | 80  |
| Charges  | 107 |

MOTOR VEHICLE

|          |     |
|----------|-----|
| Summons  | 234 |
| Warnings | 323 |

EPSOM ANIMAL CONTROL 1991

|                       |     |
|-----------------------|-----|
| DOGS                  | 156 |
| CATS, KITTENS         | 94  |
| GOAT                  | 1   |
| GOOSE                 | 1   |
| NO ACTION, NO RESULTS | 14  |
| BULL                  | 1   |
| D.O.A. DOGS           | 3   |
| D.O.A. CATS           | 8   |
| MISSING DOGS N/A      | 47  |

TOTAL CALLS..... 325

|                     |               |
|---------------------|---------------|
| 6 LEASHES           | \$ 13.88      |
| 4 CHAIN COLLARS     | 23.62         |
| 14 BAGS DOG FOOD    | <u>181.22</u> |
| TOTAL EXPENSES..... | \$218.72      |

RESPECTFULLY SUBMITTED:  
CAMERON HARBISON  
CHIEF OF POLICE

ANNUAL REPORT  
EPSOM RESCUE SQUAD  
1991

The year 1991 was a year in which the Epsom Rescue Squad members put in many hours of training. Five of its members became Emergency Medical Technician Intermediates (E.M.T.I.'s). This intermediate level of training consists of 80 hours of class time, eight hours of emergency time, and one day of hospital time where the trainees must administer I.V.'s. The Rescue Squad also had twelve of its members recertify as E.M.T.D.'s (Defibrillator) which consists of 24 hours of training. Near the end of 1991, six new members became certified as E.M.T.'s. With the emergence of these new E.M.T.'s, we are able to keep our membership strong and viable. Our total membership at the end of 1991 was twenty-five. Twelve are certified as E.M.T.D.'s, seven are E.M.T.B.'s (Basic), five are E.M.T.I.'s, and one Paramedic.

The Squad participated in a mass casualty drill at Peases Air Force Base in October. This enabled the members to familiarize themselves with the seacoast area emergency medical system.

The members of the Squad have gone through a series of three shots to vaccinate themselves against Hepatitis. They are also ever conscious of the H.I.V. Virus and protect themselves by wearing rubber gloves on all calls due to their exposure of blood and body fluids that may be present.

The Epsom Rescue Squad continues to work closely with Concord Hospital, especially with George Patterson, Director of Concord Hospital Emergency Medical Systems. His helpfulness in answering questions or concerns has kept the working relationship between the hospital and the Squad very efficient.

To eliminate any confusion regarding the emergency number for Ambulance, Fire, or Rescue, please be reminded that the number is 225-3355, 24 hours a day.

Respectfully Submitted,

R. Stewart Yeaton  
Captain, Epsom Rescue Squad

## REPORT OF THE EPSOM VOLUNTEER FIRE DEPARTMENT

"BUSY" That best describes 1991 for the Epsom Volunteer Fire Department and Rescue Squad. As you can see from the accompanying report, our responses this past year increased 42% over last year (we averaged 1.07 responses per day). These increases were reflected in all categories to include fires, vehicle accidents, medical aid (ambulance) and mutual aid to other surrounding communities.

I would like to give a special thanks to our Auxiliary for their responses to emergencies, when needed, with refreshments for the firemen and rescue personnel. In addition they expended \$1,200.00 from their fund raisers to complete the project of installing electric door openers on the station bay doors. Additionally they purchased 50 folding chairs and 10 used folding tables for the station. Our sincere thanks ladies.

Our new Association (described in another report) expended in excess of \$2,100.00 for work done to the parking lot in the rear of the station. I'm sure we will hear more from this association in future years.

For the first time in many years, our roster has swelled to 36 members on the fire department and 25 on the rescue squad with many members serving on both. It is gratifying to see such a large number of Epsom residents volunteering to help their neighbors.

I can't say enough about our two full time fire fighter/E.M.T.'s. These two young men are extremely dedicated to the Department and the Community. Almost everyone who has come in contact with them have commented on their professionalism and dedication to duty.

Respectfully

Paul E. Lavoie, Chief



# SUMMARY OF CALLS FOR THE EPSOM FIRE DEPARTMENT FOR 1991

|                           |     |
|---------------------------|-----|
| Appliance Fires           | 1   |
| Building Fires            | 10  |
| Brush & Grass             | 7   |
| Chimney Fires             | 5   |
| Drills                    | 1   |
| Dumpster Fire             | 0   |
| Electrical Problems       | 1   |
| Extinguished Fires        | 2   |
| False calls               | 0   |
| Fire Alarm Activations    | 9   |
| Furnace Problems          | 1   |
| Gas Leaks and Fuel Spills | 3   |
| Investigations            | 9   |
| Medical Aid               | 136 |
| Mutual Aid                | 67  |
| Non Permit Fires          | 8   |
| Odors in Buildings        | 3   |
| Outside Fires             | 5   |
| Service Calls             | 22  |
| Smoke in Building         | 0   |
| Smoke Investigations      | 16  |
| Vehicle Accidents         | 63  |
| Vehicle Fires             | 6   |
| Wires                     | 16  |

TOTAL CALLS FOR 1991 391

TOTAL CALLS FOR 1990 276

THIS IS A 42% INCREASE IN CALLS FOR 1991

AVERAGE RESPONSE TIME FOR FIRE CALLS IS 2.5 MINUTES

AVERAGE RESPONSE TIME FOR MEDICAL CALLS IS 2.2 MINUTES

|             |            |    |
|-------------|------------|----|
| 12 Midnight | to 3 AM    | 18 |
| 3 AM        | to 6 AM    | 13 |
| 6 AM        | to 9 AM    | 36 |
| 9 AM        | to 12 Noon | 62 |
| 12 Noon     | to 3 PM    | 69 |
| 3 PM        | to 6 PM    | 80 |
| 6 PM        | to 9 PM    | 68 |
| 9 PM        | to 12 PM   | 45 |

391

AMBULANCE - JANUARY 1, TO DECEMBER 31, 1991

|                                |       |
|--------------------------------|-------|
| Number of Responses            | 214   |
| Number of patients transported | 152   |
| Number of Miles Driven         | 7,545 |
| Total Gallons of Fuel Used     | 1,206 |

= 7.35 MPG

|                                |               |
|--------------------------------|---------------|
| Total Billed for 1991          | \$31,500.00 * |
| Received for 1991 Service      | \$12,800.00 * |
| Write off's for 1991 service   | \$5,100.00 *  |
| Outstanding                    | \$13,500.00 * |
| Received from 1990 outstanding | \$5,400.00 *  |

\* Amounts rounded off to nearest \$100.00

Difference between number of responses and number of patients transported is accounted for by patients not needing transport, ambulance responding to fires and vehicle accidents and no patient transport is needed.

Write Off's = Abatements given to Epsom residents who have no insurance and for that difference between what the insurance pays (usual and customary) and what we bill.

### Epsom Fire and Rescue Association

Traditionally, money donated to the Epsom Fire Department or Rescue Squad or accumulated in fund raising activities (such as the Auxiliary Holly Fair or Fire Department Christmas tree sale) was held by the receiving branch of the Department until needed for training and equipment beyond the scope of the fire department budget. However, the New Hampshire Department of Revenue Administration has ruled that such funds may be held by a town, but not by town departments. Therefore, it is illegal for the firemen, Rescue Squad, or Auxiliary to hold such money or property. Two alternative methods of handling such assets are legal: (1) have the Town hold the funds and disperse them after acceptance of a warrant article (which might discourage fund raising activities), or (2) have the funds held by a third party, a legally incorporated charitable trust.

Therefore, the Epsom Fire and Rescue Association, Inc. was incorporated and registered on April 2, 1991 as a New Hampshire non-profit corporation, a charitable trust, by members of the Epsom Volunteer Fire Department, Epsom Rescue Squad, and Epsom Fire Department Auxiliary. The Association can receive funds or property on behalf of the Fire Department from any source and hold them until dispersal is requested by the appropriate branch of the Fire Department. Dispersal safeguards include the following:

1. A majority of members must approve the expenditure.
2. A majority of directors must approve the expenditure.
3. Two directors must sign the check or withdrawal slip.
4. The expenditure must be of a type approved by the New Hampshire Secretary of State.

Approved expenditures include improvement of the fire department or rescue squad, e.g. training, teaching and training aids, rescue or fire tools and equipment.

It is therefore respectfully requested that any donations from the public to the Fire Department, Rescue Squad, or Auxiliary be made out to the "Epsom Fire and Rescue Association, Inc.", with a notation indicating the branch for which the donation is intended. All such donations are tax deductible.

Respectfully Submitted,

Paul Lavore, Fire Chief

Board of Directors: Susan J. Beaudoin, David L. Cushing, Llewellyn Barton, Ron Delgado, Robert E. Sawyer, Jr.

# CAPITAL AREA MUTUAL AID FIRE COMPACT

2 Industrial Park Drive  
P.O. Box 7206  
Concord, New Hampshire 03301  
Telephone: 225-8988

## EXCERPTS FROM THE CHIEF COORDINATOR'S ANNUAL REPORT FOR 1991

The Compact continues to provide dispatch service to its 18 member communities through a contractual agreement with the City of Concord Fire Department. The Compact area is 643 square miles with a property valuation of nearly five billion dollars and a resident population of 91,298. Figures are based on 1990 level estimates.

The Capital Area Fire Dispatch Center handled a total of 8,506 incidents in 1991, an increase of 3.7% from 1990.

Equipment added to the Compact's command vehicle are a cellular telephone for use at emergencies, an Opticom traffic control unit, and a Class A foam proportioner. Ten or more gallons of foam are carried as space permits.

In October 1991, the Board of Directors approved a finalized 1992 budget in the amount of \$ 279,061, a minimal increase of 2.7% over 1991.

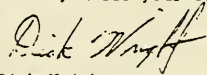
The Chief Coordinator responded to 150 mutual aid incidents and attends all Board of Directors and most committee meetings. He is also a member of and participates in the following organizations that have a direct impact on the Compact:

Central N. H. Forest Fire Wardens Assoc. (Alternate Delegate)  
Federation of Fire Mutual Aid Associations of  
New Hampshire (3rd term as President)  
National Fire Protection Association  
New Hampshire Fire Chiefs Association  
New Hampshire State Federation of Forest Fire Warden  
Associations (Vice President)

He also testifies at legislative hearings and represents the Compact concerning issues that effect our organization.

There appears to be strong support for enactment of legislation to provide New Hampshire with Enhanced 911 (E-911) reporting. We will keep you informed on this issue.

Thank you for your continued support and excellent cooperation.

  
Dick Wright  
Chief Coordinator  
CAPITAL AREA FIRE COMPACT



STATE OF NEW HAMPSHIRE  
DEPARTMENT of RESOURCES and ECONOMIC DEVELOPMENT  
DIVISION OF FORESTS AND LANDS

172 Pembroke Road P.O. Box 856 Concord, New Hampshire 03301

John E. Sargent, Director

STEPHEN K. RICE  
Commissioner

603-271-2214  
FAX: 603-271-2629

December 18, 1991

TO: Forest Fire Wardens - For Town Annual Report

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major causes of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens that are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the N.H. Forest Fire Service to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service, to keep their skill level and knowledge of forest fire laws up to date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Hampshire, any open burning, except when the ground is completely covered with snow, requires a written fire permit prior to lighting the fire. Before doing any open burning, it is recommended that you contact your local fire department to see if a permit is required and to save your community the cost of sending fire equipment on a false alarm. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor.

Please help your local Warden and fire department by requesting a fire permit before kindling a fire, be understanding if they tell you it is not a safe day to burn and help keep New Hampshire green! Thank you for being fire safe.

Robert D. Nelson

Robert D. Nelson, Chief, Forest Protection

Richard S. Chase

Your Local Forest Ranger

Paul E. Lavoie

Municipal Forest Fire Warden

Forest Protection (603) 271-2217  
Forest Management (603) 271-3456



Land Management (603) 271-3456  
Information & Planning (603) 271-3457

TTY/TDD 1-800-992-3312 or 225-4033



## PLANNING BOARD REPORT 1991

The Epsom Planning Board functions to serve the Town through the development of zoning ordinances that enhance and maintain the Town's rural character. The Zoning Ordinances as approved by the Town a number of years ago, with on-going amendments, are established to maintain the Town's philosophy as documented in the Town's Master Plan.

The Planning Board is given the authority by the Town and State law to administer the development within the Town to ensure the philosophy of the Town is maintained. The Planning Board adopted subdivision regulations and non-residential site plan review regulations to assist in this process.

The administration of the Town's development and its future planning is done by a Board of seven (7) members. Six Board members are elected into three-year terms with the seventh member being a representative of the Board of Selectmen. Through their voluntary effort and dedication, the planning for the Town's future is maintained to ensure that tomorrow's development will result in the fulfillment of the philosophy of the Town.

During 1991 the Planning Board continued to have a busy year with small subdivisions consisting of one to two lots located on the existing Town road system. Approximately 20 to 25 new lots were acted upon by the Board.

Many property owners and developers within the Town of Epsom have felt the impact of the State's real estate recession in more ways than one realizes. As the 1991 recession brought many properties and planned developments into financial foreclosure by their lending bank and then the banks being absorbed by the Federal Deposit Insurance Commission (FDIC) into their statewide reorganization effort, left a number of large scale developments in a questionable state. Throughout this past year, the Planning Board had to deal with the reality of this situation. The impact of the economy on developer's ability to complete their projects highlights the importance of maintaining local control (subdivision regulations) and the importance of financial guarantee (bonding for improvements) prior to granting approval of the large developments. This effort, controlled by the Planning Board, results in minimal impact to the Town's future tax rates due to developers' unfulfilled commitments.

I personally wish to thank the Board members for their countless hours and dedicated commitment given to the Town throughout this past year.

KEITH A. COTA, CHAIRMAN

## CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

329 Daniel Webster Highway  
Boscawen, New Hampshire 03303  
(603) 796-2129

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 19 towns and the City of Concord in Merrimack and Hillsborough Counties. The Town of Epsom is a not a member of the Commission.

The CNHRPC is organized under RSA 36:45-53 to prepare coordinated regional plans and to assist communities with local planning activities.

Our accomplishments over the last year include:

**Regional Plan:** The Commission adopted the Land Use Element of the Regional Master Plan at the annual meeting in May. Staff is meeting with planning boards to explain the recommendations of the plan.

**Housing:** The CNHRPC began to debate conclusions and recommendations for the draft housing element of the regional master plan, distributed during the Fall. We sponsored a discussion of the implications for local zoning of the Britton vs Chester NH Supreme Court case at the November 21, 1991 Commission meeting. Staff is meeting with planning boards to discuss both the housing element and the Chester court case.

**Transportation:** The Transportation Advisory Committee completed and adopted in 1991 the Regional Truck Route Study, an element of the regional transportation plan, due for completion in 1993. The Committee also completed and adopted the Steeplegate Mall Traffic and Land Use Study. The study brought together planners from Chichester, Concord, Loudon, and Pembroke to identify traffic and land use issues of mutual concern and to develop strategies to preserve and enhance traffic mobility and land use compatibility in the area in preparation for the eventual growth and development in the mall area.

The CNHRPC continued to provide support for the public participation and environmental reviews for the Concord to Spaulding Turnpike EIS and preliminary design study.

Work began on the EIS and design of the Hillsborough Bypass. The Commission is responsible for public participation, parts of the EIS, and to review the design.

**Solid Waste:** The Commission continues to assist the Central NH Solid Waste District in implementing its state approved Solid Waste Management Plan. The Commission had assisted the Central and Hopkinton-Webster districts in the preparation of their plans and with obtaining state approval.

**Recycling:** The CNHRPC prepared a regional recycling status update, funded by a grant through the Governor's recycling initiative.

**Household Hazardous Waste Collection:** The CNHRPC organized its third household hazardous waste collection on October 5, 1991, with collection sites in Allenstown and Henniker. Cosponsors were the Towns of Allenstown, Bow, Dunbarton, Henniker, Hopkinton, Pembroke, Sutton, Warner, Washington, and Wilmot.

**River Management and Protection:** The Commission cosponsored the successful nomination of the Contoocook River to the NH Rivers Management and Protection Program. The Commission helped organize and will provide technical assistance to the Federal Wild and Scenic River and NH River Management and Protection Program studies for the upper Merrimack River.

**Geographic Information System (GIS):** The system, designed to map and manage geographic information, was used for the regional land use, transportation, and housing plans and for the Bow, Pembroke, and Salisbury town plans.

## B.C.E.P. Solid Waste District

TOWNS OF

Barnstead - Chichester - Epsom - Pittsfield

Box 426 - Route 107 - Pittsfield, NH 03263 - (603) 435-6237

### 1992 Tax Apportionment

By vote of the B.C.E.P. Solid Waste District Committee, the towns are hereby notified of their 1992 tax assessment for the operation of the District .

#### Apportionment

| Town             | *Population   | Percentage    | Amount         |
|------------------|---------------|---------------|----------------|
| Barnstead .....  | 3100          | 25.13         | 126,268        |
| Chichester ..... | 1942          | 15.75         | 79,137         |
| Epsom .....      | 3591          | 29.11         | 146,266        |
| Pittsfield.....  | <u>3701</u>   | <u>30.01</u>  | <u>150,788</u> |
| Totals .....     | <u>12,334</u> | <u>100.00</u> | <u>502,459</u> |

\* Populations are taken from the 1990 U.S. Census.


#### Payment Schedule

| Date Due | Barnstead         | Chichester       | Epsom             | Pittsfield        |
|----------|-------------------|------------------|-------------------|-------------------|
| 1/6/92   | 41,619.03         | 26,084.04        | 48,210.65         | 49,701.03         |
| 4/1/92   | 28,216.33         | 17,684.32        | 32,685.11         | 33,695.65         |
| 7/1/92   | 28,216.32         | 17,684.32        | 32,685.12         | 33,695.66         |
| 10/1/92  | <u>28,216.32</u>  | <u>17,684.32</u> | <u>32,685.12</u>  | <u>33,695.66</u>  |
| Totals   | <u>126,268.00</u> | <u>79,137.00</u> | <u>146,266.00</u> | <u>150,788.00</u> |

### 5 Year Tax Load Comparison

1988 thru 1992

| Year | Barnstead | Chichester | Epsom   | Pittsfield | Total   |
|------|-----------|------------|---------|------------|---------|
| 1988 | 61,921    | 39,630     | 69,351  | 76,782     | 247,684 |
| 1989 | 133,889   | 85,689     | 155,312 | 160,667    | 535,557 |
| 1990 | 126,833   | 81,173     | 147,127 | 152,200    | 507,333 |
| 1991 | 86,875    | 55,600     | 100,775 | 104,250    | 347,500 |
| 1992 | 126,268   | 79,137     | 146,266 | 150,788    | 502,459 |



SOLID WASTE RESOURCE RECOVERY & RECYCLING

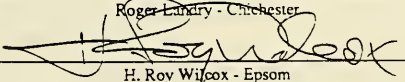
**Budget**  
of the  
**B.C.E.P. Solid Waste District**  
P.O. Box 426 - Route 107  
Pittsfield, NH 03263-0426  
(603) 435-6237

*For the year ensuing, January 1, 1992 to December 31, 1992.*

\_\_\_\_\_  
*This is a true copy of the 1992 budget of the B.C.E.P. Solid Waste District as adopted at the District meeting on January 8, 1992, attest:*

\_\_\_\_\_  
George Nutz - Barnstead

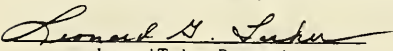
\_\_\_\_\_  
Roger Landry - Chichester

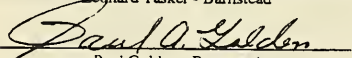
  
H. Roy Wilcox - Epsom

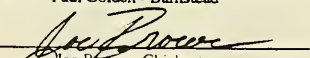
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Steve Adams - Pittsfield

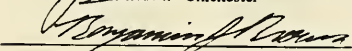
**B.C.E.P. Solid Waste District Budget Committee**

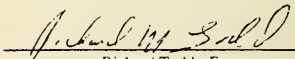
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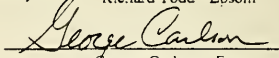
  
\_\_\_\_\_  
Leonard Tasker - Barnstead

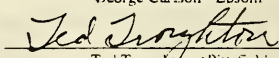
  
\_\_\_\_\_  
Paul Golden - Barnstead

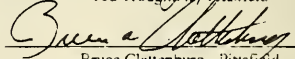
  
\_\_\_\_\_  
Joe Brown - Chichester

  
\_\_\_\_\_  
Ben Brown - Chichester

  
\_\_\_\_\_  
Richard Todd - Epsom

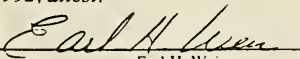
  
\_\_\_\_\_  
George Carlson - Epsom

  
\_\_\_\_\_  
Ted Troughton - Pittsfield

  
\_\_\_\_\_  
Bruce Clattenburg - Pittsfield

**B.C.E.P. Solid Waste District Committee**

\_\_\_\_\_  
*This is a true copy of the 1992 budget of the B.C.E.P. Solid Waste District as adopted at the District meeting on January 8, 1992, attest:*

  
\_\_\_\_\_  
Earl H. Weir  
**B.C.E.P. Solid Waste District Administrator**



**1992 B.C.E.P. SOLID WASTE DISTRICT Adopted REVENUE**

| REVENUE                             | 1991<br>Budgeted<br>Revenue | 1991<br>Actual<br>Revenue | 1992<br>Proposed<br>Revenue | Budget Committee |                  | 1992<br>Adopted<br>Revenue |
|-------------------------------------|-----------------------------|---------------------------|-----------------------------|------------------|------------------|----------------------------|
|                                     |                             |                           |                             | Recommend        | Not<br>Recommend |                            |
| <b>OPERATING REVENUE</b>            |                             |                           |                             |                  |                  |                            |
| 1.01 FROM DISPOSAL FEES             | 1,000                       | 5,082.00                  | 5,000                       | 5,000            |                  | 5,000                      |
| 1.02 INTEREST ON ACCOUNTS           | 4,500                       | 1,934.07                  | 2,500                       | 2,500            |                  | 2,500                      |
| 1.03 REFUNDS AND DIVIDENDS          |                             | 2,651.18                  |                             |                  |                  |                            |
| 1.04 DEMOLITION FEES                | 25,000                      | 5,519.00                  | 4,500                       | 4,500            |                  | 4,500                      |
| 1.05 SALE OF EQUIPMENT              |                             | 73.14                     |                             |                  |                  |                            |
| 1.06 TONIC MACHINE                  | 2,000                       | 1,207.32                  | 1,500                       | 1,500            |                  | 1,500                      |
| 1.07 BAD CHECK FEES                 |                             | 137.21                    |                             |                  |                  |                            |
| 1.08 CASH SURPLUS (DEFICIT)         | 27,400                      |                           |                             |                  |                  |                            |
| 1.09 DUMP STICKERS                  |                             |                           | 2,000                       | 2,000            |                  | 2,000                      |
| 1.10 A/C Cobra Health Insurance     |                             | 837.24                    |                             |                  |                  |                            |
| <b>TOTAL OPERATING REVENUE</b>      | <b>59,900</b>               | <b>17,441.16</b>          | <b>15,500</b>               | <b>15,500</b>    |                  | <b>15,500</b>              |
| <b>FROM RESERVE</b>                 |                             |                           |                             |                  |                  |                            |
| 2.01 TRANSFERS FROM RESERVE         |                             | 32,690.18                 |                             |                  |                  |                            |
| <b>TOTAL RESERVE TRANSFERS</b>      |                             | <b>32,690.18</b>          |                             |                  |                  |                            |
| <b>RECYCLING REVENUE</b>            |                             |                           |                             |                  |                  |                            |
| 3.01 SALE OF ALUMINUM CANS          | 10,000                      | 8,363.25                  | 6,000                       | 6,000            |                  | 6,000                      |
| 3.02 SALE OF ALUMINIUM SCRAP        |                             |                           | 500                         | 500              |                  | 500                        |
| 3.03 SALE OF CARDBOARD              | 3,500                       | 4,415.53                  | 2,000                       | 2,000            |                  | 2,000                      |
| 3.04 SALE OF SCRAP IRON             |                             |                           |                             |                  |                  |                            |
| 3.05 GRANTS                         | 30,000                      | 18,823.61                 | 2,500                       | 2,500            |                  | 2,500                      |
| 3.06 SALE OF NEWSPAPER              | 500                         | 634.64                    |                             |                  |                  |                            |
| 3.07 SALE OF PLASTIC                | 500                         | 1,012.81                  | 1,000                       | 1,000            |                  | 1,000                      |
| 3.08 SALE OF TIN                    |                             | 79.57                     |                             |                  |                  |                            |
| 3.09 SALE OF CRUSHED GLASS          |                             |                           |                             |                  |                  |                            |
| 3.10 SALE OF COPPER                 |                             |                           | 250                         | 250              |                  | 250                        |
| 3.11 SALE OF AUTO BATTERIES         |                             | 205.70                    | 400                         | 400              |                  | 400                        |
| <b>TOTAL RECYCLING REVENUE</b>      | <b>44,500</b>               | <b>33,535.11</b>          | <b>12,650</b>               | <b>12,650</b>    |                  | <b>12,650</b>              |
| <b>TOTAL REVENUE EXCEPT TAXES</b>   | <b>104,400</b>              | <b>83,666.45</b>          | <b>28,150</b>               | <b>28,150</b>    |                  | <b>28,150</b>              |
| <b>CURRENT YEAR TAX REVENUE</b>     |                             |                           |                             |                  |                  |                            |
| 4.01 TOWN OF BARNSTEAD (25.13%)     | 86,875                      | 86,875.00                 | 129,862                     | 121,242          | 8,620            | 126,268                    |
| 4.02 TOWN OF CHICHESTER (15.75%)    | 55,600                      | 55,600.00                 | 81,390                      | 75,987           | 5,402            | 79,137                     |
| 4.03 TOWN OF EPSOM (29.11%)         | 100,775                     | 100,775.00                | 150,429                     | 140,444          | 9,985            | 146,266                    |
| 4.04 TOWN OF PITTSFIELD (30.01%)    | 104,250                     | 104,250.00                | 155,080                     | 144,786          | 10,293           | 150,788                    |
| <b>TOTAL CURRENT YEAR TAX REV</b>   | <b>347,500</b>              | <b>347,500.00</b>         | <b>516,760</b>              | <b>482,460</b>   | <b>34,300</b>    | <b>502,460</b>             |
| <b>DUE FROM TOWNS (OTHER YEARS)</b> |                             |                           |                             |                  |                  |                            |
| 4.05 TOWN OF BARNSTEAD              |                             |                           |                             |                  |                  |                            |
| 4.06 TOWN OF CHICHESTER             |                             |                           |                             |                  |                  |                            |
| 4.07 TOWN OF EPSOM                  |                             |                           |                             |                  |                  |                            |
| 4.08 TOWN OF PITTSFIELD             |                             |                           |                             |                  |                  |                            |
| <b>TOTAL TAX REV. OTHER YEARS</b>   | <b>0</b>                    | <b>0.00</b>               | <b>0</b>                    | <b>0</b>         | <b>0</b>         | <b>0</b>                   |
| <b>TOTAL TAX REVENUE</b>            | <b>347,500</b>              | <b>347,500.00</b>         | <b>516,760</b>              | <b>482,460</b>   | <b>34,300</b>    | <b>502,460</b>             |
| <b>TOTAL REVENUE/ALL SOURCES</b>    | <b>451,900</b>              | <b>431,166.45</b>         | <b>544,910</b>              | <b>510,610</b>   | <b>34,300</b>    | <b>530,610</b>             |

## 1992 B.C.E.P. SOLID WASTE DISTRICT Adopted APPROPRIATIONS

| APPROPRIATIONS                                 | 1991                     | 1991                   | 1992                     | Budget Committee |                  | 1991                     |
|--|--------------------------|------------------------|--------------------------|------------------|------------------|--------------------------|
|  | Budgeted<br>Expenditures | Actual<br>Expenditures | Proposed<br>Expenditures | Recommend        | Not<br>Recommend | Approved<br>Expenditures |
| ADMINISTRATIVE                                 |                          |                        |                          |                  |                  |                          |
| 1.01 Administrator's Salary                    | 24,000                   | 23,588.32              | 30,000                   | 30,000           |                  | 30,000                   |
| 1.02 Bonds (Treasurer)                         | 600                      | 258.00                 | 300                      | 300              |                  | 300                      |
| 1.03 Telephone                                 | 800                      | 1,282.86               | 1,500                    | 1,500            |                  | 1,500                    |
| 1.04 Mileage                                   | 100                      | 270.50                 | 200                      | 200              |                  | 200                      |
| 1.05 Office Supplies                           | 1,000                    | 2,299.91               | 1,200                    | 1,200            |                  | 1,200                    |
| 1.06 Legal Fees                                | 2,000                    | 1,303.22               | 500                      | 500              |                  | 500                      |
| 1.07 Accounting Fees (Auditor)                 | 1,300                    | 1,481.81               | 2,500                    | 2,500            |                  | 2,500                    |
| 1.08 District Report & SOP Manuals             |                          |                        | 500                      | 500              |                  | 500                      |
| 1.09 Secretary - Treasurer                     | 11,500                   | 10,625.06              | 11,700                   | 11,700           |                  | 11,700                   |
| 1.10 Postage                                   | 200                      | 507.43                 | 650                      | 650              |                  | 650                      |
| 1.11 Advertising (Days Closed, Meetings, etc.) | 2,000                    | 1,850.00               | 1,500                    | 1,500            |                  | 1,500                    |
| 1.12 Dues (NHRRA - NHMA)                       | 700                      | 671.00                 | 700                      | 700              |                  | 700                      |
| 1.13 Meetings & Seminars                       | 100                      | 200.00                 | 100                      | 100              |                  | 100                      |
| 1.14 Office Furniture                          | 900                      | 1,626.04               |                          |                  |                  |                          |
| 1.15 Dump Stickers                             |                          | 500.00                 | 500                      | 500              |                  | 500                      |
| 1.16 Signs                                     | 200                      | 269.76                 | 500                      | 500              |                  | 500                      |
| 1.17 Insurance (Liability)                     | 10,000                   | 7,400.00               | 7,500                    | 7,500            |                  | 7,500                    |
| 1.18 Permits & Licenses (Registrations etc)    | 100                      | 246.50                 | 1,200                    | 400              | 800              | 400                      |
| 1.19 Petty Cash                                |                          | 29.00                  |                          |                  |                  |                          |
| 1.20 1991 Deficite Appropriation               |                          |                        | 30,000                   | 30,000           |                  | 30,000                   |
| 1.21 Overlay/Contingency                       | 10,000                   |                        |                          |                  |                  |                          |
| 1.22 Tonic Machine Rental & Tonic              | 2,000                    | 1,301.85               | 1,200                    | 1,200            |                  | 1,200                    |
| 1.23 Employee Benefits                         |                          | 348.30                 |                          |                  |                  |                          |
| TOTAL ADMINISTRATIVE                           |                          |                        |                          |                  |                  |                          |
|  | 67,500                   | 56,059.56              | 92,250                   | 91,450           | 800              | 91,450                   |
| MAINTENANCE                                    |                          |                        |                          |                  |                  |                          |
| 2.01 Tools                                     | 2,000                    | 5,634.88               | 1,000                    | 1,000            |                  | 1,000                    |
| 2.02 Building (Parts/Labor/Paint/etc)          | 1,000                    | 3,423.47               | 4,000                    | 4,000            |                  | 4,000                    |
| 2.03 Machinery & Equipment (Parts & Labor)     | 10,000                   | 22,274.47              | 15,000                   | 15,000           |                  | 15,000                   |
| 2.04 Thermtech Incinerator                     | 3,000                    | 3,267.24               |                          |                  |                  |                          |
| 2.05 Kelley Incinerator                        | 3,000                    | 4,673.46               |                          |                  |                  |                          |
| 2.06 Spare Parts, Supplies (Oil, Grease etc.)  | 1,000                    | 219.50                 | 2,500                    | 2,500            |                  | 2,500                    |
| 2.07 Cleaning Supplies (Soap/paper towels)     |                          | 193.83                 | 250                      | 250              |                  | 250                      |
| 2.08 Landscaping (Seed/Fertilizer/Flowers)     | 600                      | 283.97                 | 500                      | 500              |                  | 500                      |
| 2.09 Repair roof old Building                  |                          |                        |                          |                  |                  |                          |
| 2.10 Paint Exterior of Building                |                          |                        |                          |                  |                  |                          |
| TOTAL MAINTENANCE                              |                          |                        |                          |                  |                  |                          |
|  | 20,600                   | 39,970.82              | 23,250                   | 23,250           | 0                | 23,250                   |
| OPERATIONS                                     |                          |                        |                          |                  |                  |                          |
| 3.01 Fuel (Gas-Oil-Kero-Diesel)                | 2,000                    | 2,986.21               | 6,000                    | 6,000            |                  | 6,000                    |
| 3.02 Propane                                   | 30,000                   | 19,115.81              |                          |                  |                  |                          |
| 3.03 Electric                                  | 11,000                   | 7,771.01               | 6,000                    | 6,000            |                  | 6,000                    |
| 3.04 Gross Wages                               | 134,500                  | 130,952.12             | 115,000                  | 115,000          |                  | 115,000                  |
| 3.05 FICA                                      | 8,000                    | 8,863.54               | 9,750                    | 9,750            |                  | 9,750                    |
| 3.06 Hospital Insurance Tax (Medicare)         | 2,000                    | 1,663.59               | 2,300                    | 2,300            |                  | 2,300                    |
| 3.07 Health Insurance (BC/BS thru NMAHT)       | 25,500                   | 21,165.45              | 25,000                   | 25,000           |                  | 25,000                   |
| 3.08 Workmen's Compensation                    | 12,500                   | 8,266.61               | 10,700                   | 10,700           |                  | 10,700                   |
| 3.09 Unemployment Compensation - FUTA          |                          | 539.56                 | 1,260                    | 1,260            |                  | 1,260                    |
| 3.10 Ash Tests                                 | 3,000                    | 3,806.81               |                          |                  |                  |                          |
| 3.11 Safety Equipment/Uniform Rentals          | 5,200                    | 5,268.99               | 4,200                    | 4,200            |                  | 4,200                    |
| 3.12 Machine Rental (Screen/Excavator)         |                          |                        | 10,000                   | 10,000           |                  | 10,000                   |

1992 B.C.E.P. SOLID WASTE DISTRICT Adopted APPROPRIATIONS

| APPROPRIATIONS                                 | 1991<br>Budgeted<br>Expenditures | 1991<br>Actual<br>Expenditures | 1992<br>Proposed<br>Expenditures | Budget Committee |                  | 1992<br>Proposed<br>Expenditures |
|--|----------------------------------|--------------------------------|----------------------------------|------------------|------------------|----------------------------------|
|  |                                  |                                |                                  | Recommend        | Not<br>Recommend |                                  |
| 3.13 Gravel                                    | 500                              | 316.48                         | 1,000                            | 1,000            |                  | 1,000                            |
| 3.14 Snow Removal & Sanding                    | 1,000                            | 1,999.00                       | 2,000                            | 2,000            |                  | 2,000                            |
| 3.15 Lease Transfer Station w/Maintenance      |                                  |                                |                                  |                  |                  |                                  |
| 3.16 Employee Training (Safety & Licensing)    | 500                              | 25.00                          | 200                              | 200              |                  | 200                              |
| 3.17 Life Insurance                            |                                  | 70.44                          |                                  |                  |                  |                                  |
| 3.18 IRS Penalty                               |                                  | 254.32                         |                                  |                  |                  |                                  |
| 3.19 Service Fee to Pittsfield                 |                                  |                                | 6,000                            | 6,000            |                  | 6,000                            |
| <b>TOTAL OPERATIONS</b>                        | <b>235,700</b>                   | <b>214,063.94</b>              | <b>199,410</b>                   | <b>199,410</b>   | <b>0</b>         | <b>199,410</b>                   |
| <b>TRANSPORTATION &amp; TIPPING FEES</b>       |                                  |                                |                                  |                  |                  |                                  |
| 4.01 Bottles & Cans                            |                                  | 272.92                         |                                  |                  |                  |                                  |
| 4.02 Demolition Materials (Tipping Fees)       | 25,000                           | 39,985.14                      | 25,000                           | 25,000           |                  | 25,000                           |
| 4.03 Freight & Trucking (For Recyclables)      |                                  | 2,195.44                       | 2,000                            | 2,000            |                  | 2,000                            |
| 4.04 MSW (Tipping Fees)                        |                                  | 54,489.16                      | 75,000                           | 75,000           |                  | 75,000                           |
| 4.05 Tire Removal (Hauling & Disposal)         | 4,000                            | 3,200.00                       | 4,000                            | 4,000            |                  | 4,000                            |
| 4.06 Ash Removal                               | 20,000                           | 30,301.44                      |                                  |                  |                  |                                  |
| 4.07 Hazardous Mat. (Paint & Other Mat's)      | 1,300                            | 3,508.42                       | 7,500                            | 7,500            |                  | 7,500                            |
| 4.08 Septage Removal                           |                                  | 90.00                          |                                  |                  |                  |                                  |
| 4.09 Transportation of Waste                   |                                  |                                | 35,000                           | 35,000           |                  | 35,000                           |
| 4.10 Compacting Time for Excavator             |                                  |                                | 12,000                           | 12,000           |                  | 12,000                           |
| <b>TOTAL HAULING</b>                           | <b>50,300</b>                    | <b>134,042.52</b>              | <b>160,500</b>                   | <b>160,500</b>   | <b>0</b>         | <b>160,500</b>                   |
| <b>CAPITAL EXPENDITURES</b>                    |                                  |                                |                                  |                  |                  |                                  |
| 5.01 Computer System for Office                |                                  |                                | 3,000                            | 3,000            |                  | 3,000                            |
| 5.02 Purchase two 40 Yard Canisters            |                                  |                                | 6,000                            |                  | 6,000            |                                  |
| 5.04 Install new driveway and fence            |                                  |                                | 7,500                            |                  | 7,500            |                                  |
| 5.05 Riding Lawnmower                          |                                  |                                | 500                              | 500              |                  | 500                              |
| 5.06 Install truck scales                      |                                  |                                |                                  |                  |                  |                                  |
| 5.07 Matching Funds/Recycling                  | 40,000                           | 30,627.78                      | 5,000                            | 5,000            |                  | 5,000                            |
| 5.08 Kelly Ash Platform                        | 2,500                            | 2,477.18                       |                                  |                  |                  |                                  |
| 5.10 Waste Oil Burner for heat                 |                                  |                                |                                  |                  |                  |                                  |
| 5.11 Lease Purchase 1 ton 4WD                  |                                  |                                |                                  |                  |                  |                                  |
| 5.12 Plastic perforator/crusher                |                                  |                                | 7,500                            | 7,500            |                  | 7,500                            |
| 5.13 Floor Drain Holding Tank                  | 1,000                            | 1,020.00                       |                                  |                  |                  |                                  |
| 5.14 Pilot School Recycling Program (Canister) | 5,000                            |                                |                                  |                  |                  |                                  |
| 5.15 Compost Pile                              | 2,000                            | 2,530.00                       |                                  |                  |                  |                                  |
| 5.16 Rubber tired loader                       |                                  |                                |                                  |                  |                  |                                  |
| 5.17 Build overhead storage in addition        |                                  |                                |                                  |                  |                  |                                  |
| 5.18   |                                  |                                |                                  |                  |                  |                                  |
| 5.19   |                                  |                                |                                  |                  |                  |                                  |
| 5.20   |                                  |                                |                                  |                  |                  |                                  |
| 5.21   |                                  |                                |                                  |                  |                  |                                  |
| 5.23 Transfers to Reserve Account              |                                  |                                | 30,000                           | 10,000           | 20,000           | 30,000                           |
| <b>TOTAL CAPITAL</b>                           | <b>50,500</b>                    | <b>36,654.96</b>               | <b>59,500</b>                    | <b>26,000</b>    | <b>33,500</b>    | <b>59,500</b>                    |
| <b>LANDFILL CLOSURE</b>                        |                                  |                                |                                  |                  |                  |                                  |
| 6.01 Engineering Costs                         |                                  | 5,270.25                       |                                  |                  |                  |                                  |
| 6.02 Materials                                 |                                  |                                |                                  |                  |                  |                                  |
| 6.03 Contracted Services (Surveying & Legal)   |                                  | 440.00                         | 2,000                            | 2,000            |                  | 2,000                            |
| 6.04 Land purchase for landfill closure        | 27,300                           |                                | 8,000                            | 8,000            |                  | 8,000                            |
| <b>TOTAL CLOSURE</b>                           | <b>27,300</b>                    | <b>5,710.25</b>                | <b>10,000</b>                    | <b>10,000</b>    | <b>0</b>         | <b>10,000</b>                    |
| <b>TOTAL APPROPRIATIONS</b>                    | <b>451,900</b>                   | <b>486,502.05</b>              | <b>544,910</b>                   | <b>510,610</b>   | <b>34,300</b>    | <b>544,910</b>                   |



ZONING COMPLIANCE OFFICER REPORT

1991 CAME TO A CLOSE WITH A DECREASE OF 7% IN ZONING COMPLIANCE PERMITS. OCCUPANCY CERTIFICATES INCREASED BY 14<sup>00</sup>%.

|   |           |
|---|-----------|
| <u>SINGLE FAMILY HOUSES DETACHED</u>                                    | <u>18</u> |
| <u>SINGLE FAMILY HOUSES ATTACHED</u>                                    | <u>3</u>  |
| <u>MOBILE HOMES</u>   | <u>6</u>  |
| <u>CHURCHES</u>   | <u>1</u>  |
| <u>COMMERCIAL SHOPS</u>   | <u>1</u>  |
| <u>RESIDENTIAL SHOPS, STORAGE, SHEDS</u>                                | <u>9</u>  |
| <u>RESIDENTIAL ADDITIONS, CONVERSIONS, ALTERATIONS &amp; REMODELING</u> | <u>21</u> |
| <u>RESIDENTIAL GARAGES</u>  | <u>2</u>  |
| <u>BARNs</u>  | <u>2</u>  |
| <u>SIGNs</u>  | <u>1</u>  |
| <u>TEMPORARY SIGNs</u>  | <u>6</u>  |
| <u>INGROUND POOLs</u>   | <u>1</u>  |
| <u>TEMPORARY RESIDENCE</u>  | <u>1</u>  |
| <u>TOTAL ZONING COMPLIANCE PERMITS</u>                                  | <u>71</u> |
| <u>TOTAL CERTIFICATES OF OCCUPANCY</u>                                  | <u>21</u> |

I WOULD LIKE TO TAKE THIS OPPORTUNITY ONCE AGAIN TO REMIND THE RESIDENTS OF THE TOWN OF EPSOM TO APPLY FOR ALL NECESSARY PERMITS. PERMITS ARE REQUIRED FOR ADDITIONS, REMODELING, PORCHES, DECKs, SHEDs, GARAGES, BARNs, BREEZEWAYS, INGROUND POOLs, SIGNs. TEMPORARY SIGNs AND ANY ALTERATIONS OR CONVERSIONs TO INCOME OR COMMERCIAL PROPERTY. BUILDING PERMITS MAY BE OBTAINED AT THE SELECTMEN'S OFFICE LOCATED AT THE EPSOM MALL SHOPPES ON RT. 28 NORTH ON MONDAY, THURSDAY & FRIDAY BETWEEN THE HOURS OF 9:00 A.M. & 3:00 P.M..

ALL BUILDING PERMITS SUBMITTED TO THE TOWN OF EPSOM HAVE 30 DAYS TO RECEIVE APPROVAL OR DENIAL. PLEASE ALLOW SUFFICIENT TIME FOR THIS PROCEDURE BEFORE STARTING ANY CONSTRUCTION. THE TOWN RESERVES THE RIGHT TO CEASE ALL CONSTRUCTION IF THE NECESSARY PERMITS ARE NOT OBTAINED AND APPROVED IN ADVANCE. PLEASE TAKE NOTE: CERTIFICATES OF OCCUPANCY ARE NOW REQUIRED BY THE TOWN OF EPSOM. ANY QUESTIONS REGARDING PERMIT OR OCCUPANCY REQUIREMENTS? PLEASE CONTACT ME AT 736-8368 BETWEEN THE HOUR OF 6:00 P.M. & 9:00 P.M. MONDAY THROUGH FRIDAY. INSPECTIONS DONE ON WEEKENDs BY APPOINTMENT ONLY.

AS ZONING COMPLIANCE OFFICER FOR THE TOWN OF EPSOM, IT IS MY DUTY TO INVESTIGATE ANY REPORT OF NONCOMPLIANCE BROUGHT TO MY ATTENTION BY THE BOARD OF SELECTMEN. THE PLANNING BOARD, THE ZONING BOARD OF ADJUSTMENT OR ANY RESIDENT OF THE TOWN OF EPSOM.

RESPECTFULLY SUBMITTED.

MAURICE DUPUIS  
ZONING COMPLIANCE OFFICER  
TOWN OF EPSOM

OVERSEER OF PUBLIC WELFARE

DUE TO THE RISE IN UNEMPLOYMENT, 1991 BROUGHT AN INCREASE IN THE NUMBER OF FAMILIES APPLYING FOR ASSISTANCE AT THE LOCAL LEVEL. SOME FAMILIES FOUND AFTER BEING REFERRED TO STATE AND FEDERAL PROGRAMS THAT THE TOWN ASSISTANCE ORIGINALLY REQUESTED WAS BROUGHT TO A MINIMUM OR NOT NEEDED AT ALL. OTHER FAMILIES WORKED HARD TO JOB SEARCH AND, AFTER ONE MONTH OF TOWN ASSISTANCE, FOUND THEMSELVES GAINFULLY EMPLOYED.

ALWAYS IMPRESSIVE IS THE FACT THAT THE TIGHTER ECONOMY TOUCHES THE HEARTS AND LOOSENS THE PURSESTRINGS OF MANY MIDDLE AND LOWER INCOME FAMILIES WHO MAY BARELY BE MAKING ENDS MEET IN THEIR OWN HOUSEHOLDS. THEY ARE SO GRATEFUL TO BE EMPLOYED DURING THESE DIFFICULT ECONOMIC TIMES, AND THEY WANT TO SHARE WHAT THEY HAVE WITH LESS FORTUNATE FAMILIES. THIS WAS ESPECIALLY EVIDENT DURING THE THANKSGIVING AND CHRISTMAS HOLIDAYS. MANY FAMILIES WHO WERE HELPED WOULD OTHERWISE HAVE HAD LITTLE TO NOTHING ON THEIR TABLES AND/OR UNDER THEIR TREES.

I AM GRATEFUL AND DO APPLAUD THE VOLUNTEERS ALL OVER TOWN WHO POOLED THEIR RESOURCES THROUGH THIS OFFICE TO BRIGHTEN THE LIVES OF SO MANY PEOPLE ALL YEAR.

|   |                  |
|---|------------------|
| 1991 - RECEIVED FROM THE TOWN OF EPSOM..... | \$101,240.00     |
| EXPENDED .....                              | <u>45,305.18</u> |
| BALANCE.....                                | \$ 55,934.82     |

RESPECTFULLY SUBMITTED,  
PATRICIA L. HICKEY  
OVERSEER OF PUBLIC WELFARE



## EPSOM CONSERVATION COMMISSION REPORT

THE ECC SUCCESSFULLY COMPLETED A THREE-YEAR PROJECT TO ACQUIRE A 318 ACRE TOWN FOREST FOR EPSOM AND FUTURE GENERATIONS TO ENJOY. THANKS TO THE DONATIONS OF CYRIL AND ALICE SMITH AND THEIR CONSERVATION EASEMENT OF 112 ACRES, AND DR. EDWARD AND CAROLE ANN JACKSON'S OF 74.8 ACRES, WE WERE GRANTED \$140,000.00 FROM THE LAND CONSERVATION PROGRAM TOWARDS THE PURCHASE OF THE 318 ACRE BRONSTEIN PARCEL ON TARLETON ROAD.

LEIGH ENGLISH'S COVER ON THIS YEAR'S TOWN REPORT IS A PERFECT REFLECTION OF THE BEAUTY, WILDERNESS AND WILDLIFE THAT EXIST ON OUR NEW TOWN FOREST. THE TARLETON MILL POND IS NOW MAINTAINED BY BEAVER. THE POND PROVIDES HABITAT FOR GREAT BLUE HERONS, MERGANSERS, WOOD DUCKS, BEAVER, OTTER, MUSKRAT, NATIRE TROUT, FROGS AND TURTLES. ITS BANKS ARE FREQUENTED BY DEER, COYOTE, FOX, PORCUPINE, FISCHERS, AND MANY MORE NATIVE SPECIES.

ALL LANDS INVOLVED WILL BE PROTECTED FROM FUTURE DEVELOPMENT. THE COMMISSION WILL MANAGE THE LANDS TO PROVIDE HABITAT FOR WILDLIFE AND USE EXEMPLARY FORESTRY TECHNIQUES IN MANAGING THE FOREST. THE LANDS ARE BEAUTIFUL. THE COMMISSION IS LOOKING FOR INDIVIDUALS INTERESTED IN WORKING ON LAND OR FORESTRY MANAGEMENT PROJECTS. PLEASE CONTACT A COMMISSION MEMBER. EPSOM CENTRAL THIRD GRADERS AND GIRL SCOUTS BUILT AND MOUNTED 10 BLUEBIRD HOUSES ON THE SMITH'S LAND THIS SPRING.

IN OTHER BUSINESS, WE'D LIKE TO THANK ALL THOSE WHO PARTICIPATED IN THE 1991 EARTH DAY ROADSIDE CLEANUP. EVERYBODY CAN DO THEIR PART. WE ASK THAT YOU CONTACT THE COMMISSION AND SIGN UP TO CLEAN UP SOME SECTION OF ROAD IN YOUR NEIGHBORHOOD OR TOWN. WE ENCOURAGE YOU TO DO THIS ANYTIME BUT WE'D LIKE TO ASK YOU ALL TO CONSIDER DOING IT IN APRIL IN HONOR OF EARTH DAY, AND BEFORE BLACK FLY SEASON! THANKS TO THOSE WHO WENT THE EXTRA DISTANCE AND WORKED ON WOODS TRAILS - PARTICULARLY BAD STRETCHES OF ROAD AND TOWN PROPERTIES. DUE TO THE PROBLEMS OF "CLEAN" TRASH IN PITTSFIELD, BCEP WILL TAKE OUR ROADSIDE TRASH 'DIRTY' AS LONG AS YOU SEPARATE CANS, GLASS AND RUBBISH. THANKS FOR HELPING PICK UP EPSOM.

THE COMMISSION IS ALSO LOOKING FOR VOLUNTEERS TO WORK ON AN INVENTORY OF EPSOM'S NATURAL RESOURCES. WE WILL BE MAPPING WATER RESOURCES, FORESTS, FARMLANDS, SOILS, AND HISTORIC SITES.

INVESTMENT PROGRAM - MANY PEOPLE TOO NUMEROUS TO MENTION CONTRIBUTED TO THIS PROJECT FINANCIALLY AND WITH TIME AND ENERGY. THE SMITHS AND JACKSONS ARE TO BE THANKED BY ALL. THANKS TO SAMUEL BRONSTEIN AND ANDY LABRIE. THANKS TO TOWNSFOLK WHO CONTRIBUTED FINANCIALLY SO WE COULD COMPLETE THE PROJECT. WATCH FOR NEWS OF PROJECTS AND HIKEs ON THE TOWN FOREST THAT YOU CAN PARTICIPATE IN SO YOU CAN COME OUT AND SEE WHAT WE'RE SO THANKFUL ABOUT.

SINCERELY,  
ECC MEMBERS:

CHARLES EASTMAN, ERIC ORFF,  
MIKE TAGLIARENI, ELSIE FIFE,  
ALISON PARODI-BIELING, CONNIE  
PITCHER, LINDA HODGDON

## ANNUAL REPORT OF THE TOWN OF EPSOM

The Concord Regional Visiting Nurse Association continues to offer three major health services to the residents of Epsom: Home Care, Hospice and Health Promotion.

Home Care services respond to the health care needs of those patients with acute or chronic illnesses that require skilled professional and para-professional care so they may return to or remain in their homes. Emphasis is on promoting independence and maximum functioning of the patient within the least restrictive setting.

Hospice services provide professional and paraprofessional services to the terminally ill patient with a limited life expectancy. The goal is to enhance the quality of the patient's remaining life by helping he/she remain at home in comfort and dignity. Emphasis is on pain and symptom management and skilled intervention to meet the patient's special physical, emotional and spiritual needs. This is a Medicare Certified Hospice Program in New Hampshire.

Health Promotion services focus on the low and marginal income families and individuals to prevent illness by professional assessment and screening for health risks and needs, by early intervention to prevent, eliminate, or minimize the impact of illness and/or disability, and by anticipatory guidance and health teaching. Emphasis is on promoting healthy children, families and individuals through early intervention and health teaching. Services rendered in the clinic setting are: child health, family planning, sexually transmitted disease, adult screening, immunizations, and HIV (AIDS) testing and counseling. Home visits are made in crisis situations or when needed health care cannot be given in the clinic. Senior Health services are provided at congregate housing sites. Professional and para-professional hourly home services are provided on a private fee-for-service basis. Health education and instruction are part of each home visit or clinic visit.

Anyone in Epsom request service; patient, doctor, health facility, pastor, friend or neighbor. All requests are answered, but continuing home care will only be provided with a physician's order.

A call to the Concord Regional Visiting Nurse Association (224-4093) between the hours of 8:00am - 4:00pm seven days a week is all that is necessary to start services or make inquiries. A nurse is on call for hospice and home care patients; (224-4093) 4:00pm - 8:00am daily.

Federal regulations specify a charge is applicable to all visits. Fees are scaled for the individual without health insurance and/or who is unable to pay the full charge. However, to fee scale, federal regulations require a financial statement be completed by the patient or responsible person. Town monies subsidize those visits that are scaled or that no fee is collectible.

This agency is certified as a Medicare/Medicaid Provider, licensed by the State of NH and is a member agency of the United Way of Merrimack County.

Total visits made during the year Oct 1, 1990 through Sept 30, 1991:

|                          | <u>No of Clients</u> | <u>Visits</u> |
|--------------------------|----------------------|---------------|
| Home Care/Hospice        | 94                   | 1376          |
| Health Promotion         | <u>76</u>            | <u>163</u>    |
| Total                    | 170                  | 1539          |
| 12 Senior Health Clinics |                      |               |
| 1 Flu Clinic             |                      |               |

1991 SUMMARY OF SERVICES  
 PROVIDED TO EPSOM RESIDENTS  
 BY THE SUNCOOK AREA CENTER  
 BELKNAP-MERRIMACK COMMUNITY ACTION PROGRAM

| SERVICES  | UNITS OF SERVICE  | # OF HOUSEHOLDS/<br>PERSONS | VALUE                  |
|---|-------------------|-----------------------------|------------------------|
| COMMODITY SUPPLEMENTAL FOOD PROGRAM - is a nutrition program that offers participants free nutritious foods to supplement their daily diet. The program serves children under six years of age, women during pregnancy and up to 12 months after the birth of their baby. Food is distributed from our Concord warehouse. Value \$45.00 per unit. | 338 Food Packages | 48 Persons                  | \$ 15,210.00           |
| *(An individual may not be enrolled in both the WIC Program and CSFP, but a family may have members on both programs.)  |                   |                             |                        |
| CONGREGATE MEALS - All senior citizens are welcome to our congregate meal site for nutritious hot meals, social/recreational activities, and field trips. Value - \$5.40 per meal.  | 1,007 Meals       | 27 Persons                  | \$ 5,437.80            |
| EMERGENCY FOOD PANTRIES - Provides up to three days of food for people facing temporary food crisis. Value \$3.00 per meal.   | 146 Meals         | 20 Persons                  | \$ 438.00              |
| FUEL ASSISTANCE - Income eligible households, particularly the elderly, are assisted with energy costs during the heating season. The average assistance per household was \$397.56.  | 101 Applications  | 101 Households              | \$ 40,154.20           |
| MEALS-ON-WHEELS - Provides the delivery of nutritionally-balanced hot meals to homebound elderly or adult residents five days per week. Value - \$5.49 per meal.  | 5,835 Meals       | 35 Persons                  | \$ 32,034.15           |
| PERSONAL EMERGENCY RESPONSE SYSTEM - Provides automated emergency response equipment to income eligible elderly, disabled and medically at-risk individuals who are physically or socially isolated. Value based on cost for similar private service. \$25.00 per month.  | 1 Unit            | 1 Household                 | \$ 300.00              |
| SENIOR COMPANION PROGRAM - Provides friendly visiting and respite services for homebound elderly. Income eligible seniors (60+) serve as companions. Value to companions include mileage, weekly stipend (\$4.00 per unit). Value to visitees is compared to similar private services (\$5.00 per unit/hour).                                     | 312 Visitee Hours | 5 Persons                   | \$ 1,560.00 (visitees) |

| SERVICES  | UNITS OF SERVICE  | # OF HOUSEHOLDS/<br>PERSONS | VALUE  |
|---|---|-----------------------------|--|
| WEATHERIZATION - Improves the energy efficiency of income eligible households. Supplemental Program also includes furnace replacement, water heater replacement and roof repair. Value includes materials and labor costs. \$1,140.54 average support costs.  | 3 Homes   | 3 Homes                     | \$ 1,390.37<br>(materials)   |
| WOMEN, INFANTS AND CHILDREN - Provides specific foods to supplement daily diet of pregnant or nursing women as well as children under 5. Participants receive medical/nutritional screening, counseling and education. Value includes monetary value of vouchers and clinical services. \$38.50 per unit.   | 484 Voucher<br>Packets  | 48 Persons                  | \$ 3,421.62<br>(support costs)   |
| <p>*(An individual may not be enrolled in both the WIC Program and CSFP, but a family may have members on both programs.)</p> <p>USDA COMMODITY FOODS - Distribution of Federal Surplus Foods to income eligible people through scheduled mass distributions.</p> <p>Value of Applesauce-\$ .39/1 lb. can<br/>Value of Butter-\$1.28/1 lb. block<br/>Value of Cheese-\$5.97/5 lb. block<br/>Value of Cornmeal-\$ .59/5 lb. bag<br/>Value of Flour-\$ .72/5 lb. bag<br/>Value of Honey-\$1.23/1.5 lb. bottle<br/>Value of Peanut Butter-\$1.68/2 lb. can<br/>Value of Raisins-\$ .88/1 lb. box<br/>Value of Rice-\$ .20/2 lb. bag<br/>Value of Vegetarian Beans-\$ .33/1 lb. can</p> | <p>182 Applesauce<br/>654 Butter<br/>95 Cheese<br/>93 Cornmeal<br/>256 Flour<br/>70 Honey<br/>91 Peanut Butter<br/>89 Raisins<br/>297 Rice<br/>222 Veg. Beans</p> | <p>95 Households</p>        | <p>\$ 70.98<br/>\$ 837.12<br/>\$ 567.15<br/>\$ 54.87<br/>\$ 184.32<br/>\$ 86.10<br/>\$ 152.88<br/>\$ 78.32<br/>\$ 59.40<br/>\$ 73.26</p> |
| TOTAL:  |   |                             | \$120,744.54   |
| INFORMATION AND REFERRAL - CAP provides utility, landlord/tenant, legal and health counseling, as well as referrals for housing, transportation and other concerns to anyone in need. Value of service varies from client to client.  | ---   | NOT TRACKED                 | ---  |



EPSOM VILLAGE WATER DISTRICT  
*Epsom, N.H. 03234*

OFFICERS

Gary Kitson, Commissioner ..... Term expires 1992  
Kevin Reeves, Commissioner ..... Term expires 1993  
Richard cutter, Commissioner ..... Term expires 1994  
Patricia Reeves , Treasurer/Secretary .... Term expires 1992  
L. Gail Brown, Clerk ..... Term expires 1992  
Paul Martell, Moderator ..... Term expires 1992



THE STATE OF NEW HAMPSHIRE  
EPSOM VILLAGE DISTRICT WARRANT

To the Inhabitants of the Epsom Village District in the County of Merrimack in said State qualified to vote in Town Affairs:

You are hereby notified to meet at the Epsom Town Hall in said Epsom on Thursday, the 19th day of March, next at 4:00 PM of the clock in the forenoon to act upon the following subjects:

1. To choose all necessary Water District Officers for the year ensuing. (Polls will be open 4:00 PM to 7:00 PM)

You are further notified to meet at the Epsom Town Hall in said Epsom on Thursday, the 19th day of March, next at 7:00 PM of the clock to act upon the following subjects:

2. To see if the District will vote to authorize the Commissioners to borrow such sums of money as may be necessary or incidental in anticipation of taxes.

3. To see what action the District will take upon the budget as submitted by the Budget Committee.

4. To see if the District will vote to authorize the Commissioners to apply for, accept and expend money from State, Federal and other Governmental unit or a Private Source which becomes available during the year in accordance with the procedure set forth in RSA 31:95-B.

5. To see if the District will vote to authorize the continuance of a Trust Fund previously established pursuant to RSA 31:19 (a) and known as the Epsom Village District Tank Maintenance Fund; and to raise and appropriate the sum of \$2,000.00 to be placed in the Fund for the purpose of Tank Maintenance; and to authorize the use/transfer of the December 31, 1991 Fund Balance for this purpose.

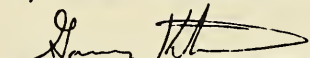
6. To see if the District will vote to raise and appropriate the sum of \$10,000.00 to be added to the Water Systems Update Fund previously established and authorize the use/transfer of the December 31, 1991 Fund Balance for this purpose.

7. To see if the District will vote to rescind the non-partisan official ballot system for election of officers. If the District votes to rescind the official ballot system, (non-partisan) then the District shall elect its officers by means of the unofficial ballot system with the majority vote controlling. (By Ballot)

8. To transact any other business which may legally be brought before this meeting.

Given under our hand and seal, this 10th day of February, in the year of our Lord, nineteen hundred and ninety two.

  
Kevin Reeves, Commissioner

  
Gary Kitson, Commissioners

Epsom Village Water District

**EPSOM VILLAGE WATER DISTRICT**  
*Epsom, N.H. 03234*

1992 BUDGET OF THE EPSOM VILLAGE DISTRICT

| <u>Appropriations of Expenditures:</u>        | <u>Ccmmissioners<br/>1991</u> | <u>Expenditures<br/>1991</u> | <u>Recommended<br/>Budget Commit<br/>1992</u> |
|---|-------------------------------|------------------------------|---|
| Salaries of Officers .....                    | \$ 5900.00                    | 5250.00                      | 5900.00                                       |
| Operating Expenses:                           |                               |                              |   |
| Heat .....                                    | \$ 1500.00                    | 1060.12                      | 1200.00                                       |
| Power .....                                   | \$ 10000.00                   | 7859.09                      | 9000.00                                       |
| Officers Expenses .....                       | \$ 1200.00                    | 1709.31                      | 1500.00                                       |
| Telephone .....                               | \$ 800.00                     | 991.86                       | 1200.00                                       |
| Permit to Operate .....                       | \$ 1200.00                    | 600.00                       | -0-   |
| Election Expenses .....                       | \$ 550.00                     | 461.58                       | 500.00  |
| Insurance .....                               | \$ 1500.00                    | 924.67                       | 1200.00                                       |
| Legal Fees .....                              | \$ 1000.00                    | -0-                          | 1000.00                                       |
| Laboratory Testing .....                      | \$ 1000.00                    | 100.00                       | 600.00  |
| Maintenance and Repairs:                      |                               |                              |   |
| Materials .....                               | \$ 15000.00                   | 9977.56                      | 10000.00                                      |
| Repairs and Maintenance .....                 | \$ 25000.00                   | 21153.66                     | 25000.00                                      |
| New Service Hookups .....                     | \$ 5000.00                    | -0-                          | 5000.00                                       |
| Tank Maintenance Fund .....                   | \$ 2000.00                    | 2000.00                      | 2000.00                                       |
| (separate warrant article)                    |                               |                              |   |
| Water Systems Update Fund .....               | \$ 10000.00                   | 10000.00                     | 10000.00                                      |
| (separate warrant article)                    |                               |                              |   |
| Principal of Debt .....                       | \$ 3600.00                    | 3600.00                      | 3600.00                                       |
| Interest on Debt .....                        | \$ 3400.00                    | 3370.00                      | 3200.00                                       |
| Total Appropriations or<br>Expenditures ..... | \$ 88650.00                   | 69057.85                     | 80900.00                                      |

Sources of Revenue and Credits:

|  |             |          |          |
|--|-------------|----------|----------|
| Withdrawal from Pipe Cleaning Fund ..... | \$ 15000.00 | 17032.33 | -0-      |
| Hydrant Rentals .....                    | \$ 3000.00  | 3000.00  | 3000.00  |
| Water Usage .....                        | \$ 50033.00 | 57846.30 | 55283.00 |
| Business Profits Tax .....               | \$ 1117.00  | 1117.29  | 1117.00  |
| Interest on Checking Account .....       | \$ 1500.00  | 2026.74  | 1500.00  |
| Miscellaneous Income .....               | \$ 1000.00  | 965.67   | 1000.00  |
| Reimbursement New Service Hookups .....  | \$ 5000.00  | -0-      | 5000.00  |
| Surplus Transfer of Fund Balance .....   | \$ 12000.00 | 12000.00 | 14000.00 |
| Precinct Tax .....                       | \$ -0-      | -0-      | -0-      |
| Total Revenue .....                      | \$ 88650.00 | 93988.33 | 80900.00 |

**EPSOM VILLAGE WATER DISTRICT**  
*Epsom, N.H. 03234*

TREASURERS REPORT  
JANUARY 1, 1991 - DECEMBER 31, 1991

Cash on hand - December 31, 1990 .....\$ 31,234.34

REVENUE

|                                    |              |              |
|------------------------------------|--------------|--------------|
| Water Rents .....                  | \$ 57,846.30 |              |
| Hydrant Rentals .....              | \$ 3,000.00  |              |
| Business Profits Tax .....         | \$ 1,117.29  |              |
| Interest on Checking Account ..... | \$ 2,026.74  |              |
| Miscellaneous Income .....         | \$ 965.67    |              |
| Close out Pipe Cleaning Fund ..... | \$ 17,032.33 | \$ 81,988.33 |

TOTAL REVENUE .....\$ 113,222.67

EXPENDITURES

|                             |              |                |
|-----------------------------|--------------|----------------|
| Materials .....             | \$ 9,977.56  |                |
| Repairs & Maintenance ..... | \$ 21,153.66 |                |
| Heat .....                  | \$ 1,060.12  |                |
| Power .....                 | \$ 7,859.09  |                |
| Telephone .....             | \$ 991.86    |                |
| Officers Salaries .....     | \$ 5,250.00  |                |
| Officers Expenses .....     | \$ 1,709.31  |                |
| Permit to Operate .....     | \$ 600.00    |                |
| Election Expenses .....     | \$ 461.58    |                |
| Insurance .....             | \$ 924.67    |                |
| Lab Testing .....           | \$ 100.00    |                |
| Principal of Debt .....     | \$ 3,600.00  |                |
| Principal of Interest ..... | \$ 3,370.00  | \$ (57,057.85) |

Transfer to Tank Maintenance Fund .....\$ (2,000.00)

Transfer to Water System Update Fund .....\$ (10,000.00)

Cash on hand - December 31, 1991 .....\$ 44,164.82

**OFFICERS OF EPSOM SCHOOL DISTRICT**

**Moderator**  
PAUL MARTELL

**District Clerk**  
L. GAIL BROWN

**Superintendent of Schools**  
PAUL DEMINICO

**Asst. Supt. of Schools**  
THOMAS HALEY

**Business Administrator**  
SUZANNE MONAT

| <b>School Board</b> |                   |
|---------------------|-------------------|
| DIANNA PARICHAND    | Term Expires 1992 |
| DONALD KEELER       | Term Expires 1993 |
| GARY BENNER         | Term Expires 1994 |

**Principal**  
BRUCE FARR

**Treasurer**  
LINDA MARTEL

**Auditor**  
SUE BICKFORD

**Truant Officer**  
SHIRLEY PARKER

**School Nurse**  
JOAN POZNER

MINUTES OF ANNUAL SCHOOL DISTRICT MEETING  
MARCH 14, 1991

The annual meeting of the Epsom School District was held on March 14, 1991 at the Epsom Central School. The meeting was called to order at 7:00 P.M. by Moderator Paul Martell at which time he reviewed rules of order to be followed.

**Article 1:** TO HEAR REPORTS OF AGENTS, AUDITORS, COMMITTEES, OR OFFICERS CHOSEN, AND TO PASS ANY VOTE RELATING THERETO.

Board Member Dianna Parichand presented a plaque to Rose Borden for her 30 years of service to the children of Epsom through her kindergarten and Barbara Parker presented Mr. Borden with a group picture of past and present students. Member Parichand then introduced those present from the supervisory office, members of the board and Principal Bruce Farr. She then proceeded with a report on needs at the school such as additional classroom space and busing and accomplishments in the integration of special needs students into regular classroom participation, allowing teachers time to attend workshops, effective and improved teaching techniques, program coordination between grade levels, working with Pembroke Academy to make smoother transition for students and sports competition. She also thanked all members of the community for volunteer work at the school and especially Mr. and Mrs. Carignan who worked countless hours to improve the playground and sports fields at the school.

There being no further reports or discussion, the article was put to a vote and passed.

**Article 2:** TO SEE IF THE DISTRICT WILL VOTE TO AUTHORIZE THE SCHOOL BOARD TO ACCEPT GIFTS AND DONATIONS FROM ANY SOURCE ON BEHALF OF THE SCHOOL DISTRICT.

The article was approved by Gary Benner and seconded by Mrs. Doehner. There being no discussion, the article was put to a vote and passed.

**Article 3:** TO SEE IF THE DISTRICT WILL VOTE TO AUTHORIZE THE SCHOOL BOARD TO APPLY FOR, ACCEPT, AND EXPEND, WITHOUT FURTHER ACTION BY THE SCHOOL DISTRICT MEETING, MONEY FROM THE STATE, FEDERAL, OR OTHER GOVERNMENTAL UNITS OR A PRIVATE SOURCE WHICH BECOMES AVAILABLE DURING THE 1991-92 SCHOOL FISCAL YEAR, PROVIDED THAT SUCH EXPENDITURE NOT REQUIRE THE EXPENDITURE OF OTHER SCHOOL DISTRICT FUNDS. FURTHER, THAT THE SCHOOL BOARD HOLD A PUBLIC HEARING PRIOR TO ACCEPTING AND SPENDING SUCH MONEY AND HAVE THE APPROVAL OF THE MUNICIPAL BUDGET COMMITTEE.

The article was approved by Gary Benner and then seconded by Dianna Parichand. With no discussion, the article was put to a vote and passed.

**Article 4:** TO SEE WHAT SUM THE DISTRICT WILL VOTE TO RAISE AND APPROPRIATE FOR THE SUPPORT OF SCHOOLS, FOR THE PAYMENT OF SALARIES AND BENEFITS FOR SCHOOL DISTRICT OFFICIALS AND AGENTS AND FOR THE PAYMENT OF STATUTORY OBLIGATIONS OF THE DISTRICT.

The article was approved by Gary Benner and seconded by Dianna Parichand. Board Member Benner moved to amend the budget by reducing it by \$10,000 due to recent legislation permitting school boards to reduce appropriations for teachers' retirement. The amendment was seconded by Dianna Parichand. Dick Todd said he understood pending legislation was going to reduce Epsom's revenue sharing by \$98,000 and wanted to know how that would affect the school. Gary Benner advised that is only a proposal at this time and not definite. In response to Bob Yeaton's question on the budget increase over last year, Mr. Benner indicated it was 6.7%. Mr. Grundy questioned if this budget included the teachers' raises, to which Mr. Benner responded in the affirmative that it was an 8% increase, an amount negotiated between the



School Board and teachers two years ago, which increases the budget by \$34,750. It was suggested that we might consider yearly contracts in the future. Member Benner indicated that the superintendent's 4% raise was a determination made by the five member towns within the district. Bob Yeaton had questions about payments made to Pembroke Academy and Member Benner advised that we make 4 payments on an average per student determination and if students drop out, money is returned to the town. Norman Roberge questioned the increases in operation and maintenance and support services, which drew a response from Member Parichand that it was basically increases in utilities and teacher benefits. Mr. Soltani then moved to reduce the budget by \$33,249, which was seconded by Mr. Grundy. Mr. Hickey quoted from a recent Concord Monitor article comparing teachers' salaries in the area, resulting in an opinion that Epsom is higher than many of the surrounding towns. After further discussion that maintaining competitive salaries will attract and retain quality teachers in out school, Mr. Soltani's amendment was put to a vote and defeated. The \$2,546,099.00 budget was put to a vote and passed.

Article 5: TO CHOOSE AGENTS AND COMMITTEES IN RELATION TO ANY SUBJECTS EMBRACED IN THE WARRANT.

Article 5 required no action.

Article 6: TO TRANSACT OTHER BUSINESS THAT MAY LEGALLY COME BEFORE SAID MEETING.

The issue of tax abatements for sending students to private schools and the impact of the pending law suits on the school were posed. Moderator Martell and Board members indicated that this was not the proper forum for discussion since suits have been commenced in the judicial system and comment from those involved would be improper at this time.

There being no further business to come before the meeting, Steve Arling moved to adjourn, which drew a second from Member Parichand. The meeting adjourned at 8:00 P.M.

Respectfully submitted,  
L. Gail Brown  
Epsom School District Clerk

EPSOM SCHOOL DISTRICT WARRANT

STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF EPSOM, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the American Legion in said District, on the 10th day of March, 1992 at 10:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a member of the School Board for the ensuing three years and one member for the ensuing one year.

The polls are to open at 10:00 A.M. and will close not earlier than 7:00 o'clock P.M.

All other School District business to be conducted at the regular School District meeting as otherwise posted.

Given under our hands at said Epsom this 10th day of February, 1992.

Dianna Parichand  
Gregory Vrakatitsis  
Gary Benner  
Epsom School Board

STATE OF NEW HAMPSHIRE

TO THE INHABITANTS OF THE SCHOOL DISTRICT IN THE TOWN OF EPSOM, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:

You are hereby notified to meet at the Epsom Central School, Black Hall Road in Epsom, on the 12th day of March, 1992 at 7:00 o'clock in the evening to act upon the following subjects:

1. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and to pass any vote relating thereto.

2. To see if the District will vote to authorize the School Board to accept gifts and donations from any source on behalf of the School District.

3. Shall the District accept the provisions or RSA 198:20-b providing that any School District at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the School Board to apply for, accept and expend, without formal action by the School District, money from a state, federal or other governmental unit or private source which becomes available during the fiscal year.

4. To see if the District will vote to raise and appropriate the sum of \$43,500 for the purpose of purchasing or leasing one modular classroom and installing and maintaining same.

5. By petition, to see if the District will adopt the following article:

To see if the District will raise and appropriate the sum of \$43,500 for the purpose of leasing, installing and maintaining one modular classroom.

6. To see what sum the District will vote to raise and appropriate for the support of schools, for the payment of salaries and benefits for school district officials and agents and for the payment of statutory obligations of the District.

7. To choose Agents and Committees in relation to any subjects embraced in the Warrant.

8. To transact other business that may legally come before said meeting.

Given under our hands and seal this 10th day of February, 1992.

Dianna Parichand  
Gregory Vrakatisis  
Gary Benner  
Epsom School Board

BUDGET-EPSON SCHOOL DISTRICT

| PURPOSE OF APPROPRIATION           | APPROVED<br>BUDGET<br>1991-92 | NET<br>BUDGET<br>1991-92 | SCHOOL<br>BOARD'S<br>BUDGET<br>1992-93 | BUDGET COMMITTEE       |                            |
|------------------------------------|-------------------------------|--------------------------|--|------------------------|----------------------------|
|                                    |                               |                          |  | RECOMMENDED<br>1992-93 | NOT RECOMMENDED<br>1992-93 |
| 1000 INSTRUCTION                   |                               |                          |  |                        |                            |
| 1100 Regular Programs:             |                               |                          |  |                        |                            |
| 110 Teachers' Salaries.....        | 613,497.00                    | 612,451.00               | 642,459.00                             |                        |                            |
| 114 Aides.....                     | 32,676.00                     | 29,546.20                | 26,642.00                              |                        |                            |
| 563 Tuition to P.A.....            | 833,020.00                    | 833,020.00               | 755,076.00                             |                        |                            |
| 610 Instructional Supplies.....    | 15,156.00                     | 14,411.39                | 16,148.00                              |                        |                            |
| 630 Textbooks.....                 | 8,189.00                      | 8,183.15                 | 11,755.00                              |                        |                            |
| 741 New Equipment.....             | 1,302.00                      | 1,302.00                 | 0.00                                   |                        |                            |
| 742 Replacement of Equipment.....  | 1,899.00                      | 1,899.00                 | 316.00                                 |                        |                            |
| All Other 1100 Objects.....        | 9,076.00                      | 9,039.46                 | 12,051.00                              |                        |                            |
| SUBTOTAL 1100                      | 1,514,815.00                  | 1,509,852.20             | 1,464,447.00                           | 1,439,447.00           | 25,000.00                  |
| 1200 Special Programs:             |                               |                          |  |                        |                            |
| 110 Teacher Salaries.....          | 70,221.00                     | 70,221.00                | 71,021.00                              |                        |                            |
| 114 Aide Salaries.....             | 36,517.00                     | 60,384.12                | 46,550.00                              |                        |                            |
| 569 Special Education Tuition..... | 138,460.00                    | 121,948.16               | 193,705.00                             |                        |                            |
| All Other 1200 Objects.....        | 3,162.00                      | 4,447.74                 | 3,098.00                               |                        |                            |
| SUBTOTAL 1200                      | 248,360.00                    | 257,001.02               | 314,374.00                             | 314,374.00             |                            |
| 1410 Co-Curricular Activities:     |                               |                          |  |                        |                            |
| 110 Salaries - Stipends.....       | 4,400.00                      | 4,400.00                 | 4,400.00                               |                        |                            |
| All Other 1410 Objects.....        | 1,480.00                      | 1,480.00                 | 2,952.00                               |                        |                            |
| SUBTOTAL 1410                      | 5,880.00                      | 5,880.00                 | 7,352.00                               | 7,352.00               |                            |

| PURPOSE OF APPROPRIATION |  | APPROVED<br>BUDGET<br>1991-92 | NET<br>BUDGET<br>1991-92 | SCHOOL<br>BOARD'S<br>BUDGET<br>1992-93 | BUDGET COMMITTEE<br>RECOMMENDED<br>1992-93 | NOT RECOMMENDED<br>1992-93 |
|--------------------------|--|-------------------------------|--------------------------|--|--|----------------------------|
| 1600                     | Adult Education:<br>310 Adult Education - Instruction....    | 400.00                        | 400.00                   | 440.00                                 | 440.00                                     |                            |
| 2000                     | SUPPORT SERVICES   |                               |                          |  |  |                            |
| 2110                     | Pupil Services:<br>330 Attendance & Social Work.....         | 25.00                         | 25.00                    | 0.00                                   |  |                            |
| 2120                     | Guidance:<br>330 Contracted Services.....                    | 19,747.00                     | 19,747.00                | 20,047.00                              |  |                            |
|                          | All Other 2120 Objects.....                                  | 27,804.00                     | 27,804.00                | 24,454.00                              |  |                            |
|                          | SUBTOTAL 2100  | 47,551.00                     | 47,551.00                | 44,501.00                              | 44,501.00                                  |                            |
| 2130                     | Health:<br>110 Health - Salary.....                          | 24,912.00                     | 24,912.00                | 25,162.00                              |  |                            |
|                          | All Other 2130 Objects.....                                  | 746.00                        | 716.85                   | 702.00                                 |  |                            |
|                          | SUBTOTAL 2130  | 25,658.00                     | 25,628.85                | 25,864.00                              | 25,864.00                                  |                            |
| 2190                     | Other Pupil Services:<br>890 Assembly.....                   | 650.00                        | 650.00                   | 650.00                                 | 650.00                                     |                            |
| 2210                     | Improvement of Instruction:<br>270 Course Reimbursement..... | 4,050.00                      | 3,250.00                 | 3,750.00                               |  |                            |
|                          | 320 In-Service Training.....                                 | 1,900.00                      | 1,673.00                 | 1,900.00                               |  |                            |
|                          | All Other 2210 Objects.....                                  | 1,475.00                      | 1,475.00                 | 1,475.00                               |  |                            |
|                          | SUBTOTAL 2210  | 7,425.00                      | 6,398.00                 | 7,125.00                               | 7,125.00                                   |                            |
| 2220                     | Educational Media:<br>110 Salary.....                        | 13,717.00                     | 13,717.00                | 13,867.00                              |  |                            |
|                          | 615 General Reference Material.....                          | 3,903.00                      | 3,903.00                 | 3,899.00                               |  |                            |



| PURPOSE OF APPROPRIATION             | APPROVED |           | NET    |           | SCHOOL BOARD'S |           | BUDGET COMMITTEE |                 |
|--------------------------------------|----------|-----------|--------|-----------|----------------|-----------|------------------|-----------------|
|                                      | BUDGET   | 1991-92   | BUDGET | 1991-92   | BUDGET         | 1992-93   | RECOMMENDED      | NOT RECOMMENDED |
|                                      |          |           |        |           |                |           | 1992-93          | 1992-93         |
| -----                                | -----    | -----     | -----  | -----     | -----          | -----     | -----            | -----           |
| All Other 2220 Objects.....          |          | 575.00    |        | 575.00    |                | 575.00    |                  |                 |
| SUBTOTAL 2220                        |          | 18,195.00 |        | 18,195.00 |                | 18,341.00 | 18,341.00        |                 |
| -----                                | -----    | -----     | -----  | -----     | -----          | -----     | -----            | -----           |
| 2290 Other Instructional Services:   |          |           |        |           |                |           |                  |                 |
| 580 Travel & Conference.....         |          | 3,750.00  |        | 4,550.00  |                | 4,550.00  | 4,550.00         |                 |
| -----                                | -----    | -----     | -----  | -----     | -----          | -----     | -----            | -----           |
| 2310 School Board Services:          |          |           |        |           |                |           |                  |                 |
| 381 Board Salaries.....              |          | 1,000.00  |        | 1,000.00  |                | 1,000.00  |                  |                 |
| 520 Professional Liability Ins.....  |          | 1,929.00  |        | 0.00      |                | 0.00      |                  |                 |
| 810 N.H.S.B.A. Dues.....             |          | 2,027.00  |        | 2,027.00  |                | 2,230.00  |                  |                 |
| All Other 2310 Objects.....          |          | 5,394.00  |        | 5,514.00  |                | 6,821.00  |                  |                 |
| SUBTOTAL 2310                        |          | 10,350.00 |        | 8,541.00  |                | 10,051.00 | 10,051.00        |                 |
| -----                                | -----    | -----     | -----  | -----     | -----          | -----     | -----            | -----           |
| 2320 School Administrative Unit #53: |          |           |        |           |                |           |                  |                 |
| 351 S.A.U. Management Services.....  |          | 65,122.00 |        | 65,122.00 |                | 66,380.00 | 66,380.00        |                 |
| -----                                | -----    | -----     | -----  | -----     | -----          | -----     | -----            | -----           |
| 2400 School Administration Services: |          |           |        |           |                |           |                  |                 |
| 110 Salary, Principal.....           |          | 43,107.00 |        | 46,308.00 |                | 46,171.00 |                  |                 |
| 111 Salary, Asst. Principal.....     |          | 1,800.00  |        | 1,800.00  |                | 1,800.00  |                  |                 |
| 115 Salary, Secretary.....           |          | 13,482.00 |        | 14,028.00 |                | 14,028.00 |                  |                 |
| All Other 2400 Objects.....          |          | 5,140.00  |        | 5,169.15  |                | 5,975.00  |                  |                 |
| SUBTOTAL 2400                        |          | 63,529.00 |        | 67,305.15 |                | 67,974.00 | 67,974.00        |                 |
| -----                                | -----    | -----     | -----  | -----     | -----          | -----     | -----            | -----           |
| 2540 Operation/Maint. of Plant:      |          |           |        |           |                |           |                  |                 |
| 110 Salaries, Custodian.....         |          | 32,740.00 |        | 33,560.00 |                | 33,065.00 |                  |                 |
| 531 Telephone.....                   |          | 2,777.00  |        | 2,777.00  |                | 3,101.00  |                  |                 |
| 610 Supplies.....                    |          | 6,493.00  |        | 6,493.00  |                | 7,485.00  |                  |                 |
| 652 Electricity.....                 |          | 18,472.00 |        | 18,472.00 |                | 21,340.00 |                  |                 |

| PURPOSE OF APPROPRIATION            | APPROVED   |  | NET        |  | SCHOOL BOARD'S |  | BUDGET COMMITTEE |  |
|-------------------------------------|------------|--|------------|--|----------------|--|------------------|--|
|                                     | BUDGET     |  | BUDGET     |  | BUDGET         |  | NOT RECOMMENDED  |  |
|                                     | 1991-92    |  | 1991-92    |  | 1992-93        |  | 1992-93          |  |
| 653 OIL.....                        | 22,696.00  |  | 22,576.00  |  | 9,218.00       |  |                  |  |
| 520 SMP Insurance.....              | 6,335.00   |  | 8,264.00   |  | 8,377.00       |  |                  |  |
| 741 Non-Instr. New Equipment.....   | 1,400.00   |  | 1,400.00   |  | 2,300.00       |  |                  |  |
| 742 Non-Instr. Repl. Equipment..... | 1,000.00   |  | 1,000.00   |  | 650.00         |  |                  |  |
| All Other 2540 Objects.....         | 15,189.00  |  | 15,189.00  |  | 18,751.00      |  |                  |  |
| SUBTOTAL 2540                       | 107,102.00 |  | 109,731.00 |  | 101,287.00     |  | 101,287.00       |  |
| 2550 Pupil Transportation:          | 42,260.00  |  | 42,260.00  |  | 62,804.00      |  |                  |  |
| 513 Contracted Services.....        | 18,536.00  |  | 18,536.00  |  | 31,276.00      |  |                  |  |
| 110 Salaries, Bus Drivers.....      | 19,216.00  |  | 19,216.00  |  | 33,459.00      |  |                  |  |
| 513 Handicapped Transportation..... | 11,840.00  |  | 11,840.00  |  | 9,111.00       |  |                  |  |
| All Other 2550 Objects.....         | 91,852.00  |  | 91,852.00  |  | 136,650.00     |  | 136,650.00       |  |
| SUBTOTAL 2550                       | 90,791.00  |  | 90,791.00  |  | 96,896.00      |  |                  |  |
| 2900 Other Support Services:        | 5,065.00   |  | 5,065.00   |  | 5,225.00       |  |                  |  |
| 211 Health Insurance.....           | 1,833.00   |  | 1,833.00   |  | 1,954.00       |  |                  |  |
| 212 Dental Insurance.....           | 15,206.00  |  | 15,206.00  |  | 15,677.00      |  |                  |  |
| 213 Life Insurance.....             | 13,075.00  |  | 13,075.00  |  | 19,645.00      |  |                  |  |
| 214 Workmen's Compensation.....     | 73,749.00  |  | 73,769.78  |  | 80,238.00      |  |                  |  |
| 222 Teacher's Retirement.....       | 2,520.00   |  | 2,520.00   |  | 2,912.00       |  |                  |  |
| 230 F.I.C.A.....                    | 5,884.00   |  | 0.00       |  | 1,400.00       |  |                  |  |
| 260 Unemployment Compensation.....  |            |  |            |  |                |  |                  |  |
| 290 Salary Increments.....          |            |  |            |  |                |  |                  |  |

| PURPOSE OF APPROPRIATION        | APPROVED          | NET               | SCHOOL                       | BUDGET COMMITTEE                                     |
|---------------------------------|-------------------|-------------------|------------------------------|--|
|                                 | BUDGET<br>1991-92 | BUDGET<br>1991-92 | BOARD'S<br>BUDGET<br>1992-93 | RECOMMENDED<br>1992-93<br>NOT RECOMMENDED<br>1992-93 |
| All Other 2900 Objects.....     | 2,160.00          | 5.00              | 1.00                         |  |
| SUBTOTAL 2900                   | 210,283.00        | 202,264.78        | 223,948.00                   | 218,948.00 5,000.00                                  |
| 4000 ACQUISITION & CONSTRUCTION |                   |                   |                              |  |
| 4200 Site Improvements:         |                   |                   |                              |  |
| Site Improvements.....          | 5.00              | 5.00              | 1.00                         | 1.00   |
| 5000 OTHER OUTLAYS              |                   |                   |                              |  |
| 4600 460 Modulars.....          | 0.00              | 0.00              | 24,000.00                    |  |
| 465 Building Improvements.....  | 0.00              | 0.00              | 19,500.00                    |  |
| SUBTOTAL 4000                   | 5.00              | 5.00              | 43,501.00                    | 1.00 43,500.00                                       |
| 830 Principal.....              | 47,293.00         | 47,293.00         | 1.00                         | 1.00   |
| 5240 Fund Transfers:            |                   |                   |                              |  |
| 840 Interest.....               | 3,783.00          | 3,783.00          | 1.00                         | 1.00   |
| SUBTOTAL 5000                   | 51,076.00         | 51,076.00         | 2.00                         | 2.00   |
| To Federal Projects Fund.....   | 5,000.00          | 5,000.00          | 5,000.00                     | 5,000.00   |
| 880 To Food Service Fund.....   | 69,071.00         | 69,071.00         | 69,070.00                    | 69,070.00  |
| SUBTOTAL 5200                   | 74,071.00         | 74,071.00         | 74,070.00                    | 74,070.00  |
| TOTAL APPROPRIATIONS            | 2,546,099.00      | 2,546,099.00      | 2,611,507.00                 | 2,538,007.00 73,500.00                               |

# ESTIMATED REVENUES

| REVENUES & CREDITS AVAILABLE<br>TO REDUCE SCHOOL TAXES | Revised<br>Revenues<br>1991-92 | School<br>Board's<br>Budget<br>1992-93 | Budget<br>Committee<br>Budget<br>1992-93 |
|--|--------------------------------|--|--|
| Unreserved Fund Balance.....                           | \$ 68,055.00                   | \$                                     |  |
| Foundation Aid.....                                    | 219,651.00                     | 184,425.00                             | 184,425.00                               |
| School Building Aid.....                               | 23,501.00                      | 7,001.00                               | 7,001.00                                 |
| Catastrophic Aid.....                                  | 1,647.00                       | 3,312.00                               | 3,312.00                                 |
| Child Nutrition.....                                   | 2,320.00                       | 2,320.00                               | 2,320.00                                 |
| ECIA - I & II.....                                     | 5,000.00                       | 5,000.00                               | 5,000.00                                 |
| Child Nutrition Program.....                           | 17,600.00                      | 17,600.00                              | 17,600.00                                |
| Earnings on Investments.....                           | 6,500.00                       | 6,500.00                               | 6,500.00                                 |
| Lunch Sales.....                                       | 49,150.00                      | 49,150.00                              | 49,150.00                                |
| TOTAL SCHOOL REVENUES & CREDITS.....                   | 393,424.00                     | 275,308.00                             | 275,308.00                               |
| DISTRICT ASSESSMENT                                    | 2,152,675.00                   | 2,336,199.00                           | 2,262,699.00                             |
| TOTAL REVENUES & DISTRICT ASSESSMENT.....              | 2,546,099.00                   | 2,611,507.00                           | 2,538,007.00                             |

DETAILED STATEMENT OF RECEIPTS  
1990-91

| Date  | From Whom             | Description    | Amount     |
|-------|-----------------------|----------------|------------|
| 1990  |                       |                |            |
| 7/10  |                       | Interest       | \$ 209.68  |
| 7/25  | Eris Tirrell          | BC/BS          | 292.84     |
| 8/13  | State Treasurer       | Lunch-June     | 781.00     |
|       | NH Retirement         | PR-Deduction   | 413.84     |
|       | Shelby Copeland       | Reimbursement  | 60.00      |
|       | Town Treasurer        | Appropriation  | 75,000.00  |
| 8/30  | State Treasurer       | Block Grant    | 400.00     |
|       | Eris Tirrell          | BC/BS          | 292.84     |
|       | Henniker School Dist. | Tuition Reimb. | 14,705.56  |
|       | Epsom Lunch           | Sales          | 914.25     |
|       |                       | Interest       | 84.97      |
| 9/05  | Town Treasurer        | Appropriation  | 130,000.00 |
| 9/20  | Betsy Ciocci          | Dental         | 20.40      |
|       | Eris Tirrell          | BC/BS          | 292.84     |
|       | Hagopian              | Reimb. Vandl.  | 157.00     |
|       | Lavoie                | Reimb. Vandl.  | 157.00     |
| 9/24  | Shelby Copeland       | Reimbursement  | 75.00      |
|       | N.H. Retirement       | PR-Deduction   | 369.85     |
|       | Epsom Lunch           | Sales          | 3,799.20   |
|       |                       | Interest       | 338.17     |
| 10/01 | TRP                   | Refund         | 4.50       |
|       | N.H. Retirement       | PR-Deduction   | 369.85     |
| 10/04 | State Treasurer       | Spec. Ed.      | 12,755.97  |
|       | State Treasurer       | Foundation     | 61,279.07  |
|       | Eris Tirrell          | BC/BS          | 292.84     |
| 10/11 | Town Treasurer        | Appropriation  | 120,000.00 |
| 10/18 | C. Damelio            | Reimbursement  | 176.00     |
| 10/29 | N.H. Retirement       | PR-Deduction   | 369.85     |
|       | Betsy Ciocci          | Dental         | 20.40      |
|       | Epsom Lunch           | Sales          | 4,525.86   |
|       | Epsom Lunch           | Sales-Ellis    | - 4.50     |
|       |                       | Interest       | 583.43     |
| 11/06 | Town Treasurer        | Appropriation  | 360,000.00 |
| 11/10 | State Treasurer       | Lunch-Sept.    | 2,078.00   |
|       | State Treasurer       | Building Aid   | 11,322.60  |
|       | IRS                   | Refund         | 1.00       |
|       | Shelby Copeland       | Reimbursement  | 75.00      |
|       | Ellis Tirrell         | BC/BS          | 292.84     |
|       | Flaghouse             | Refund         | 104.96     |
| 11/16 | N.H. Retirement       | PR-Deduction   | 369.85     |
|       | Shelby Copeland       | Reimbursement  | 117.70     |
|       | Thorpe                | Damages        | 75.00      |
|       | Epsom Lunch           | Sales          | 3,735.55   |
|       | Epsom Lunch           | Sales-Waldo    | - 9.00     |
|       |                       | Interest       | 886.33     |
| 12/13 | Town Treasurer        | Appropriation  | 180,000.00 |
| 12/29 | Eris Tirrell          | BC/BS          | 279.74     |
|       | Betsy Ciocci          | Dental         | 20.40      |
|       | Betsy Ciocci          | Dental         | 20.40      |



| Date | From Whom       | Description                | Amount     |
|------|-----------------|----------------------------|------------|
|      | N.H. Retirement | PR-Deduction               | 369.85     |
|      | State Treasurer | Lunch-Oct.                 | 2,474.00   |
|      | State Treasurer | Block Grant                | 158.52     |
|      | Eris Tirrell    | BC/BS                      | 279.74     |
|      | Kathy Leary     | Insurance                  | 92.56      |
|      | Epsom Lunch     | Sales                      | 2,738.75   |
|      | Epsom Lunch     | Sales-Bowen, Rockwell      | - 17.00    |
|      | Epsom Lunch     | Sales-Redeposits           | 16.50      |
|      |                 | Interest                   | 578.03     |
| 1991 |                 |                            |            |
| 1/17 | Betsy Ciocci    | Dental                     | 20.40      |
|      | N.H. Retirement | PR-Deduction               | 369.85     |
| 1/23 | Town Treasurer  | Appropriation              | 230,000.00 |
|      | Epsom Lunch     | Sales                      | 4,492.60   |
|      | Epsom Lunch     | Sales-Ellis                | - 4.50     |
|      | Epsom Lunch     | Redep.-Ellis, Waldo, Bowen | 18.50      |
|      |                 | Interest                   | 687.26     |
| 2/08 | Kathy Leary     | BC/BS                      | 92.57      |
|      | State Treasurer | Lunch-Nov.                 | 2,120.00   |
|      | State Treasurer | Foundation                 | 61,279.07  |
|      | State Treasurer | Special Ed.                | 12,755.97  |
| 2/19 | NH Retirement   | PR-Deduction               | 357.01     |
|      | Eris Tirrell    | BC/BS                      | 279.74     |
| 2/22 | Town Treasurer  | Appropriation              | 185,000.00 |
|      | Epsom Lunch     | Sales                      | 3,144.05   |
|      |                 | Interest                   | 1,104.83   |
| 3/01 | State Treasurer | Lunch-Jan.                 | 2,474.00   |
|      | State Treasurer | Lunch-Dec.                 | 1,657.00   |
|      | Betsy Ciocci    | Dental                     | 20.40      |
|      | Suncook Bank    | Shino Ito                  | 2,300.14   |
| 3/07 | Town Treasurer  | Appropriation              | 100,000.00 |
| 3/21 | Filing Fees     | Martel, Benner, etc.       | 4.00       |
|      | Town Treasurer  | Appropriation              | 50,000.00  |
|      | Eris Tirrell    | BC/BS                      | 279.74     |
|      | Epsom Lunch     | Sales                      | 3,931.65   |
|      |                 | Interest                   | 673.58     |
| 4/01 | State Treasurer | Lunch-Feb.                 | 1,471.00   |
|      | State Treasurer | Road Toll-Refund           | 209.99     |
|      | Addison-Wesley  | Refund                     | 157.95     |
|      | NH Retirement   | PR-Deduction               | 357.01     |
| 4/18 | Eris Tirrell    | BC/BS                      | 279.74     |
|      | N.H. Retirement | PR-Deduction               | 419.76     |
|      | Town Treasurer  | Appropriation              | 25,000.00  |
|      | Epsom Lunch     | Sales                      | 3,646.00   |
|      | Epsom Lunch     | Sales-LaFleur              | - 9.00     |
|      |                 | Interest                   | 282.91     |
| 5/01 | State Treasurer | Catastrophic Aid           | 3,718.71   |
|      | Town Treasurer  | Appropriation              | 50,000.00  |
| 5/09 | State Treasurer | Special Ed.                | 12,755.97  |
|      | State Treasurer | Foundation                 | 61,279.08  |
|      | State Treasurer | Building Aid               | 11,322.60  |
| 5/20 | Town Treasurer  | Appropriation              | 100,000.00 |
| 5/28 | Eris Tirrell    | BC/BS                      | 279.74     |

| Date | From Whom       | Description              | Amount         |
|------|-----------------|--------------------------|----------------|
|      | State Treasurer | Lunch-March              | 1,997.00       |
|      | State Treasurer | Block Grant              | 3,100.00       |
|      | State Treasurer | Title II                 | 1,000.00       |
|      | N.H. Retirement | PR-Deduction             | 357.01         |
| 5/31 | State Treasurer | Lunch-Apr.               | 1,653.00       |
|      | Epsom Lunch     | Sales                    | 3,973.30       |
|      |                 | Interest                 | 471.67         |
| 6/06 | Town Treasurer  | Appropriation            | 360,000.00     |
| 6/20 | Town Treasurer  | Appropriation            | 98,417.00      |
| 6/28 | State Treasurer | Lunch Appropriation      | 1,112.00       |
|      | State Treasurer | Building Aid             | 855.48         |
|      | Eris Farrell    | BC/BS                    | 279.74         |
|      | NH Retirement   | Retiree - deduct.        | 357.01         |
|      | State Treasurer | Lunch-May                | 2,072.00       |
|      | SAU #53         | Tuition Adj.             | 789.52         |
|      | N.H. Retirement | PR-Deduction             | 357.01         |
|      | Epsom Lunch     | Sales                    | 1,441.70       |
|      | Epsom Lunch     | Sales-Drolet             | - 5.40         |
|      | Epsom Lunch     | Sales-Redeposits-Drolet  | 5.40           |
|      | Epsom Lunch     | Sales-Redeposits-LaFleur | 9.00           |
|      |                 | Interest                 | 604.79         |
|      |                 | TOTAL                    | \$2,407,875.58 |

**SCHOOL ADMINISTRATIVE UNIT BUDGET**  
**1992-1993**  
**Estimated Revenues**

| Account | Number | Description                               |               |
|---------|--------|---|---------------|
| 770     |        | Unreserved Fund Balance,                  |               |
|         |        | June 30, 1992.....\$                      | 15,000.00     |
| 4000    |        | REVENUE FROM FEDERAL SOURCES              |               |
|         | 4410   | Elementary & Secondary Education          |               |
|         |        | Title I - Pine Haven.....                 | 264,176.00    |
|         | 4450   | Adult Education.....                      | 3,908.00      |
|         | 4470   | Handicapped Foundation (P.L. 94-142)..... | 104,500.00    |
|         |        | Other 89:313.....                         | 3,700.00      |
|         |        | Adult Ed. & Pre-School Incentive.....     | 11,993.00     |
| 1000    |        | LOCAL REVENUE EXCLUSIVE                   |               |
|         |        | OF DISTRICT SHARE                         |               |
|         |        | Miscellaneous Overhead.....               | 34,490.00     |
|         |        | Tuition, Transportation.....              | 403,769.00    |
|         |        | TOTAL REVENUES.....                       | \$ 841,536.00 |

# Estimated Expenditures

| Function | Object | Purpose of Expenditure                    |                      |
|----------|--------|---|----------------------|
| 1000     |        | INSTRUCTION                               |                      |
| 1200     | All    | Special Programs.....                     | \$ 36,061.00         |
| 2000     |        | SUPPORT SERVICES                          |                      |
| 2110     | All    | Attendance and Social Work.....           | 2,000.00             |
| 2190     | All    | Other Pupil Services.....                 | 682,053.00           |
| 2200     |        | INSTRUCTIONAL STAFF SERVICES              |                      |
| 2210     | All    | Improvement of Instruction.....           | 1,401.00             |
| 2300     |        | GENERAL ADMINISTRATION SERVICES           |                      |
| 2310     | All    | School Administrative Unit Board.....     | 9,440.00             |
| 2320     | All    | Office of the Superintendent.....         | 188,115.00           |
| 2330     | All    | Special Area Administrative Services..... | 87,040.00            |
| 2390     | All    | Other General Administration Services.... | 47,581.00            |
| 2500     |        | BUSINESS SERVICES                         |                      |
| 2520     | All    | Fiscal.....                               | 76,879.00            |
| 2540     | All    | Operation & Maintenance of Plant.....     | 21,151.00            |
| 2550     | All    | Pupil Transportation.....                 | 17,430.00            |
| 2590     | All    | Other Business Services.....              | 578.00               |
| 2600     |        | MANAGERIAL SERVICES.....                  | 31,370.00            |
| 2900     |        | OTHER SUPPORT SERVICES.....               | 98,231.00            |
|          |        | TOTAL EXPENDITURES.....                   | \$1,299,330.00       |
|          |        | LESS ESTIMATED REVENUES.....              | 841,536.00           |
|          |        | AMOUNT TO BE SHARED BY DISTRICTS.....     | <u>\$ 457,794.00</u> |

## DISTRICTS' SHARE OF SAU

|            | 1990<br>EQUALIZED<br>VALUATION | VALUATION<br>PERCENTAGE | 1990-91<br>PUPILS | PUPIL<br>PERCENT | COMBINED<br>PERCENT | DISTRICT<br>SHARE |
|------------|--------------------------------|-------------------------|-------------------|------------------|---------------------|-------------------|
| Allenstown | \$134,971,177                  | 15.4                    | 574               | 17.4             | 16.4                | \$ 75,078         |
| Chichester | 100,952,924                    | 11.5                    | 228               | 6.9              | 9.2                 | 42,117            |
| Deerfield  | 198,070,834                    | 22.6                    | 425               | 12.9             | 17.7                | 81,030            |
| Epsom      | 160,140,543                    | 18.3                    | 351               | 10.7             | 14.5                | 66,380            |
| Pembroke   | 282,757,416                    | 32.2                    | 1715              | 52.1             | 42.2                | 193,189           |
| TOTAL      | \$876,892,894                  | 100.0                   | 3293              | 100.0            | 100.0               | \$457,794         |

**REPORT OF THE SCHOOL DISTRICT TREASURER**  
**For the Fiscal Year July 1, 1990 to June 30, 1991**

|   |                  |                            |
|---|------------------|----------------------------|
| Cash on Hand July 1, 1988.....            | \$               | 21,403.82                  |
| Received from Selectmen.....              | 2,063,417.00     |                            |
| Revenue from State Sources.....           | 273,872.04       |                            |
| Received from Tuitions Reimbursement..... | 17,795.22        |                            |
| Received from Other Sources.....          | 16,448.41        |                            |
| Received from Lunch Program.....          | <u>36,342.91</u> |                            |
| <b>TOTAL RECEIPTS.....</b>                |                  | <u><b>2,407,875.58</b></u> |
|   |                  |                            |
| Total Amount Available for                |                  |                            |
| Fiscal Year.....                          |                  | 2,429,279.40               |
| Less for School Board Orders Paid....     |                  | <u>2,302,433.07</u>        |
| <b>BALANCE ON HAND</b>                    |                  |                            |
| JUNE 30, 1989.....                        | \$               | 126,846.33                 |

**LINDA MARTEL**  
District Treasurer

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**STATISTICAL REPORT**

|                               |       |
|-------------------------------|-------|
| Half day in Session.....      | 360   |
| Total Enrollment.....         | 354   |
| Percent of Attendance.....    | 95.3  |
| Average Daily Attendance..... | 334.4 |

## REPORT OF THE SUPERINTENDENT OF SCHOOLS

### Good Schools Make A Difference!

Epsom Central School has made, and continues to make, an important difference in the lives of Epsom's children. Schools do not become good by chance. It takes, first and foremost, a community committed to public education and a desire to be actively involved in the educational process of children. Dedicated teachers, adequate space, suitable instructional materials, a safe and clean environment, instructional leadership, and varied programs are only a short list of criteria found in good schools.

Your continued support of the Epsom School District today is absolutely essential if the children of Epsom are to be the leaders of tomorrow. I am pleased to state that I have personally met many potential leaders during my visits to Epsom Central School and Pembroke Academy.

"A child is a person who is going to carry on what you have started. He is going to sit where you are sitting, and when you are gone, attend to those things which you think are important. You may adopt all the policies you please, but how they are carried out depend on him. He will assume control of your cities, states, and nations. He is going to move in and take over your churches, schools, universities and corporations....The fate of humanity is in his hands." Abraham Lincoln.

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The daily lessons teachers share with students are the heart of any school. The Epsom district continues to regularly review and revise its curriculum and instructional methodology in order to remain as current and effective as possible. Yearly goals for the study of specific programs are established based on a multi-year, long range cycle approved by the school board. Within the framework of curriculum study, the faculty also seeks to promote articulation among subject areas, the acquisition of a strong foundation in the basics, and lessons aimed at improving critical thinking and decision-making skills. During the past year, specific efforts have resulted in a revised mathematics curriculum for grades readiness through eight which has been implemented quite successfully. Current efforts are directed toward a comprehensive, multi-level review of science and language arts curricula as well as examination of the art, music, and physical education programs. The professional staff has also studied the grouping of children at the early childhood (entry) level. This study has continued during the year. A report will be presented to the board this coming spring.

Over the last several years, regular and special educators in Epsom have built partnerships that provide students of varying abilities and needs to work together in integrated settings. Students, parents, teachers and administrators alike testify to the success of these programs. The "Collaborative Program" in grade 6 provides a regular classroom setting for students with special needs and non-handicapped students. Special education services are brought into the classroom to provide the support that is needed. Using funds from the federal grant, services have supported the transition of special needs pre-schoolers into existing regular education programs. Students with handicapping conditions at the high school level receive support as they transition from school to the workplace. School Administrative Unit #53 became involved in a three year project with the Institute on Disability at the University of New Hampshire in support of this concept of transition. We are pleased with the success of this project to date.



Space at Epsom Central School continues to be an issue in need of resolution. A Space Needs Committee was charged by the school board and has worked tirelessly throughout the year in better defining the need for space and recommending a remedy. The results of the committee's work and the decision of the school board to proceed with a building project will be announced prior to the March, 1992 meeting. I ask that you avail yourselves to the public information hearings so that you may be able to make an informed decision once the project is proposed to the citizens.

Your school board has given a great deal of its time and effort to provide overall leadership and governance for the school district. The board's efforts, unseen by most citizens, have a great deal to do with the success of the school program. The Epsom community is fortunate to have such dedicated and hard working individuals serve in this important capacity.

On behalf of my office staff, I thank you for your support of the Epsom School District and look forward to working with you in providing the very best education for the children of Epsom.

Respectfully submitted,  
Paul DeMinico, Ed.D.  
Superintendent of Schools

## PRINCIPAL'S REPORT

The 1990-91 school enrollment for grades R-8 was 354 and we had 33 students promoted from eighth grade.

In the fall, we welcomed the following new staff to Epsom: Richard Dougherty, Language Arts 7/8 and Beth Hamilton, P.E.

We are presently reviewing current research on effective programs for six-year olds. The committee will be reporting to the board in January with recommendations on how effectively our Readiness and First programs are meeting the needs of all our students. As society continues to expect more time our schools, it is important to evaluate our programs on a regular basis.

One of our goals this year has been to increase our recognition of those students who are working hard to develop academic skills, certificates, presentations, letters home to parents, and other activities are being used to demonstrate that we are committed to the students success and value their effort.

This year's play once again spotlighted our students abilities. The efforts of the staff, students and community volunteers resulted in an outstanding production. I am very proud that our students have the opportunity to demonstrate their language skills to the general public in this manner. If you missed this year's play, I urge you to watch for next's years. You won't be disappointed.

Pembroke Academy is continuing to work with us to provide a successful transition for our eighth graders. As students move from the elementary school to high school, it is very important that the two schools, students and parents all work together. I appreciate the effort Headmaster George Edwards and his staff are making in order that we may all work for our students benefit.

S.C.O.P.E. has now formally been reorganized as Epsom P.T.O. Many dedicated members of S.C.O.P.E. and interested new community members met and appointed a steering committee to develop an activity plan for next year. As in the past, I am looking forward to continuing to work with this group.

Finally, I again want to express my appreciation to the community of Epsom for their support of their students. The staff recognizes not only the financial commitment you are making to the school but also the many volunteer hours, the willingness to support new ideas, and the commitment to quality education.

Respectfully Submitted,  
Bruce Farr, Principal

**EPSOM SCHOOL DISTRICT  
GRADUATION CLASS OF 1991**

|                    |                     |
|--------------------|---------------------|
| Genella Barton     | Christine Miller    |
| James Bond         | Jason Ordway        |
| Heather Bull       | Tanya Pike          |
| Amy Campbell       | Tausha Plummer      |
| Natalie Casey      | Michael Prescott    |
| Joshua Desantis    | Neil Prive          |
| Michelle Connors   | Jason Purtell       |
| Lian Dow           | Melanie Purtell     |
| Hannah English     | Christina Rockwell  |
| Melissa Gilman     | AMie Sartorius      |
| Ellisa Hillard     | Jennifer St. Pierre |
| Craig Justin       | Beth Stephen        |
| Robert LaFleur     | Heidi Stevens       |
| Jason Lucier       | James Talley        |
| Sarah Matson-Jones | Amy Twombly         |
| Sean McDonald      | Heather Warren      |
| Matthew Yeaton     |                     |

**SUPERINTENDENT'S SALARY  
1990-1991**

|            |                    |
|------------|--------------------|
| Allenstown | \$10,663.49        |
| Chichester | 5,331.74           |
| Deerfield  | 11,329.96          |
| Epsom      | 8,785.26           |
| Pembroke   | 24,477.55          |
|            | <u>\$60,588.00</u> |

**ASSISTANT SUPERINTENDENT'S  
SALARY  
1990-1991**

|            |                    |
|------------|--------------------|
| Allenstown | \$ 9,276.61        |
| Chichester | 4,638.30           |
| Deerfield  | 9,856.40           |
| Epsom      | 7,642.66           |
| Pembroke   | 21,294.03          |
|            | <u>\$52,708.00</u> |

**BUSINESS ADMINISTRATOR'S  
SALARY  
1990-1991**

|            |                    |
|------------|--------------------|
| Allenstown | \$ 7,576.80        |
| Chichester | 3,788.40           |
| Deerfield  | 8,050.35           |
| Epsom      | 6,242.25           |
| Pembroke   | 17,392.20          |
|            | <u>\$43,050.00</u> |

**EPSOM CENTRAL SCHOOL  
1991-1992**

| Position   | Name               | Salary      |
|------------|--------------------|-------------|
| Bus Driver | Batchelder, Ruth   | \$ 6,651.00 |
| Bus Driver | Pinard, Janet      | 5,974.00    |
| Bus Driver | Raymond, Christine | 6,651.00    |
| Custodian  | Florence, Robert   | 19,912.00   |
| Custodian  | Rousseau, Gerard   | 10,764.00   |

**EPSOM TEACHER ROSTER**  
**1991-1992**

| <u>Subject</u>     | <u>Teacher's Name</u> | <u>Salary</u> | <u>Degree</u> | <u>Step</u> |
|--------------------|-----------------------|---------------|---------------|-------------|
| Elementary         | Allen, Janet          | \$29,612.00   | BA            | 11          |
| Science            | Anderson, Harmony     | 30,462.00     | BA            | 19          |
| Elementary         | Annis, Thomas         | 21,212.00     | BA            | 1           |
| Math Specialist    | Barton, Debbie        | 28,762.00     | BA            | 10          |
| Intermediate       | Bauer, Lisa           | 24,912.00     | BA            | 5           |
| Elementary         | Cadarette, Ronna      | 24,912.00     | BA            | 5           |
| Elementary         | Cicchetto, Helen      | 24,912.00     | BA            | 5           |
| Elementary         | Damelio, Cynthia      | 28,012.00     | BA            | 9           |
| Intermediate       | Dougherty, Richard    | 22,352.00     | BA+30         | 2           |
| Elementary         | Elliott, Linda        | 26,562.00     | BA+15         | 6           |
| Elementary         | Freese, Pamela        | 28,012.00     | BA            | 9           |
| Physical Education | Hamilton, Beth        | 23,112.00     | BA            | 3           |
| Art                | Hoglund, Sheila       | 20,450.00     | MA (80%)      | 3           |
| Elementary         | Kohl, Kelli           | 24,362.00     | BA+30         | 3           |
| Music              | Leary, Kathy          | 17,707.00     | BA+15 (60%)   | 10          |
| Elementary         | Lesieur, Lynn         | 25,662.00     | BA+15         | 5           |
| Elementary         | Mason, Susan          | 31,712.00     | BA+30         | 13          |
| Math               | Rowe, Francine        | 31,212.00     | BA+15         | 15          |
| Elementary         | Saulnier, Rebecca     | 32,912.00     | MA            | 18          |
| Elementary         | Severance, Jamie      | 24,362.00     | BA+30         | 3           |
| Language Arts      | Smith, Shirley        | 30,362.00     | BA+15         | 11          |
| Elementary         | Snell, Judy           | 28,762.00     | BA            | 10          |
| Elementary         | Wiley, Louise         | 26,512.00     | BA            | 7           |
| Resource Room      | Richardson, Donna     | 23,112.00     | BA            | 3           |
| Resource Room      | Tousley, Margaret     | 27,362.00     | MA            | 5           |
| Speech Therapist   | Prickett, Anita       | 19,747.00     | MA (60%)      | 12          |
| Guidance Counselor | Barry, Susan          | 19,747.00     | MA (60%)      | 15          |
| Nurse              | Pozner, Joan          | 24,912.00     | BA            | 5           |
| Media Generalist   | Chapley, Jacalyn      | 13,717.00     | BA+15 (60%)   | 2           |
| Principal          | Farr, Bruce           | 46,171.00     | MA            | 5           |
| Asst. Principal    | Saulnier, Rebecca     | 1,800.00      |               |             |



## EPSOM CENTRAL SCHOOL NURSE'S REPORT

Over 3,200 students visited the Health Office during the school year for first aid, illnesses, health counseling, and social issues. Screening programs continued in the areas of hearing, vision, scoliosis, blood pressure, pediculosis and nutritional assessments. Referrals to physicians and community agencies were made and follow-up care was offered.

Students continued to receive financial assistance from the School Nurse Student Health Association in the areas of medical and dental care. These are private funds secured through the cooperation of the Suncook Bank and several area businesses and organizations throughout the district. The support of this program is greatly appreciated. The efforts of the Chichester-Epsom Lions Club are also an integral part of our resource system for those in need. We thank them for their assistance. All students have been properly immunized for school attendance. Students continue to be made aware of their personal health needs and the importance of their own health and immunization history.

Involvement in the Special Education Program occurred weekly for medical referrals and we participated in the Child-Find program where approximately 20 children were screened, in addition to kindergarten aged children. This program is very successful in determining special needs for early intervention.

The Pittsfield Medical Professional Association again conducted "athletic physicals" at the school with 43 students participating. We thank them for their continuing support.

Health education continues for all students, with the focus on having students take responsibility for themselves and others. The Epsom Fire Department presented fire safety demonstrations, and the Epsom Rescue Squad demonstrated rescue methods. We thank them for sharing their knowledge and expertise in both emergency situations in the classroom.

We continue to offer a Health Awareness class and units on Human Growth and Development for grades 5-8. First Aid for grade 6 was taught by Janet Allen, who is a certified Red Cross Instructor.

The guidance counselor, staff members and nurse recognize the need for a comprehensive drug program. This year the school had the opportunity to benefit from the expertise of a Student Assistant Counselor from Project Second Start in Concord. She presented self-esteem building activities at various levels with the assistance of the guidance counselor.

Several junior high students participated in a conference for youth and their parents, focusing on today's issues and concerns of adolescence. This conference, called "Rap Through the Gap", was sponsored by the SAU and coordinated through the efforts of the guidance counselors throughout the SAU.

Training has begun for staff members in a program called "Here's Looking at You 2000". This is a teaching program focusing on the development of self-esteem, sound decision making and awareness of the impact of addictive substances.

A similar program designed for the middle school grades is the Lions Club Quest Program. Implementation of this program is scheduled for the 1991-92 school year.

All of our programs have been successful as a result of the caring and cooperation of the school staff, volunteers and community organizations. We also appreciate the continued support of the School Board, the Superintendent and our Principal, Bruce Farr, as well as the many parents and volunteers who have assisted us this year.

Joan Pozner, R.N.  
School Nurse

### TOWN HALL COMMITTEE REPORT

OUR COMMITTEE HAS MET MONTHLY ON OUR CHARGE FROM THE SELECTMEN TO INVESTIGATE AND EVALUATE SITES SUITABLE FOR A NEW TOWN COMPLEX IN THE FUTURE.

WE HAVE MADE GREAT STRIDES IN OUR ENDEAVORS, WE WERE SIDE-TRACKED FOR AWHILE IN OUR SUPPORT OF MOVING THE SELECTMEN'S OFFICE TO IT'S NEW TEMPORARY LOCATION. THROUGH THE GENEROSITY OF STEPHEN BRONSTEIN WE WERE OFFERED THE USE OF ONE OF THE STORES AT THE EPSOM MALL, AND NO DOUBT ONE AND ALL AT SOME TIME HAS VISITED THE NEW OFFICE. WE HAD A FUND DRIVE, AND EVEN IN THESE DIFFICULT TIMES WE RECEIVED GENEROUS SUPPORT TO HELP US PURCHASE MUCH NEEDED EQUIPMENT.

WITH THAT BEHIND US, WE MOVED FORWARD WITH STRONG SUPPORT FROM ONE OF OUR COMMITTEE MEMBERS, GARY MATTESON, WHO ACTED AS COORDINATOR OF THE PROJECT. THE COMMITTEE'S GOAL WAS TO DESIGN AND ENGINEER A NEW TOWN COMPLEX.

THROUGH THE GENEROSITY OF ANDREW ANDREOTTOLA, THE TOWN WAS GIVEN A 6+ ACRE OF LAND LOCATED JUST NORTH OF THE TRAFFIC CIRCLE. AFTER VIEWING THE PROPERTY, THE COMMITTEE CONCLUDED THAT THE PARCEL WOULD BE AN EXCELLENT SITE FOR A TOWN COMPLEX.

WE SOUGHT TO CREATE A PLAN FOR THE DEVELOPMENT OF THE SITE THAT WOULD (1) ALLOW IT TO BE BUILT IN PHASES AS THE TOWN CAN AFFORD IT (2) ALLOW FOR THE PLACEMENT OF THE OLD TOWN HALL AND LIBRARY (3) CREATE A TOWN CENTER THAT WOULD SERVE FAR INTO THE FUTURE AS A FOCUS POINT FOR COMMUNITY AFFAIRS.

WORKING WITH REPRESENTATIVES FROM THE BOARD OF SELECTMEN, THE LIBRARY BUILDING COMMITTEE AND OF COURSE OUR COMMITTEE MEMBERS, OUR COMMITTEE MET AND REVIEWED ALL PRESENTATIONS AND SELECTED THE ARCHITECTURAL/LAND PLANNING FIRM OF SHERMAN GRENIER HALLE LTD. TO DO THE DESIGN WORK.

THE COMMITTEE HOPES TO HAVE SOME PRELIMINARY SURVEY WORK DONE THIS SPRING.

MANY THANKS TO THE COMMITTEE FOR ALL THEIR HELP AND SUPPORT WITH A SPECIAL THANKS TO SHARON DUPUIS OUR RECORDING SECRETARY.

RESPECTFULLY SUBMITTED,

PRISCILLA THOMPSON  
CHAIRPERSON,  
TOWN HALL COMMITTEE

REPORT  
EPSOM TOWN ADMINISTRATOR COMMITTEE

During the 1990 Epsom Town meeting, two members of the budget committee spoke about investigating the possibility of Epsom having a town administrator (selectmen's assistant). It was suggested by people at the meeting that the selectmen appoint a committee to investigate the feasibility of having a town administrator and report to the 1991 town meeting. A committee consisting of Dick Leavitt, Linda Martel, Rick Thompson and Dave Tucker was appointed by the selectmen.

Our first priority was to identify a clear reason why Epsom might need administrative help. For some years now many Epsom citizens have talked about the need for better organization of town affairs. Administering a town such as Epsom has become a complex job which demands an enormous amount of time from our selectmen. We made the following list of the specific issues we see facing Epsom now that suggests a full time administrator would be of help to the selectmen:

complex issues (legal, zoning, welfare, future planning)

time required by the selectmen for management

problems town agencies have experienced (turn over of police

officers, welfare administration, town clerk)

Town buildings (what to repair, replace, etc.)

Continuity when newly elected Selectmen join the board

Day to day operation

Handling money

Development of consistent personnel policies

Provide organized information for Selectmen and Budget Committee

Significant future issues facing Epsom are:

potential for growth

town reassessment

Rt. 4 highway changes & relocation

The need for more coordination between departments

The development of the Town Office Computer System

A need to better support private businesses

Follow-up on problems before they become bigger problems

Our second priority was to study the types of town administration options available to Epsom. They are:

- 1) Town Administrator - an employee who is a representative of selectmen having no statutory powers
- 2) Town Manager - an official hired by selectmen with prescribed duties by law under RSA : 37
- 3) Full Time Selectmen - has duties similar to Town Manager
- 4) Five Selectmen - no different than 3 selectmen

After discussions with Dick Todd - Epsom Selectmen, John Andrews - Executive Director of the NH Municipal Association, David Stack - Pembroke Town Administrator and a look at the possible forms of administration available, we found the Administrative Assistant method best for Epsom. Epsom would continue to be governed by the selectmen form of government with the Administrative Assistant serving as a selectmen's assistant. This form of administration would require a minimum change in how town government is organized. An Administrative Assistant form of government would allow Epsom citizens to run for the office of selectmen without feeling that after the election their lives would be dominated by the position. The Administrative Assistant, as we envision the position, would be a professional with some authority granted by the selectmen to answer day to day questions, advise committees, check on departments, and check work in progress. The Administrative Assistant would be the person to keep track of yearly budgets, inform selectmen about developing budget problems and help department heads keep track of spending. Administering a town has become a complicated process and when Epsom citizens run for and are elected to office they should be able to make policy decisions and



work on long range planning, rather than reacting to crisis.

Often it is assumed that the standard criteria for hiring an Administrative Assistant is how much money an Administrative Assistant will save the town. We found several areas where direct savings would be realized by the town, such as a reduction of attorney fees, co-ordination of purchasing practices among town departments, and better business practices. Mr. Andrews stated, however, that this was a poor reason to hire an Administrative Assistant. Better reasons are: greater continuity in government, better co-ordination among town boards, more knowledgeable co-ordination of town departments, and improved ability to: 1) enforce town ordinances, 2) respond to citizen's requests, 3) handle day to day operations, 4) represent the town before state agencies, and 5) to be supportive of private town businesses.

We are very mindful of the time commitment made by our selectmen and the scope of their responsibility. There is no question that past and present selectmen have devoted extraordinary time and energy to their work. This is, perhaps, the most outstanding reason for this committee to recommend your approval in authorizing the Selectmen to implement a Town Administrator. We understand that a position, such as this, will take a great deal of time to be learned by everyone involved, but we feel that the affairs of Epsom have grown more complex to administer. When Epsom Citizens are elected to the office of selectmen, they should be assured that they will have the resources to do the job. If we want our affairs to be managed well we have the obligation to supply the Selectmen with the necessary help to carry out their duties.

Respectfully Submitted,

Dick Leavitt

Linda Martel

Rick Thompson

Dave Tucker



## ADMINISTRATIVE ASSISTANT

### JOB SUMMARY

Coordinates the daily administrative functions of the office of selectmen; supervises daily town hall operations, and administers the Personnel, Financial and Purchasing policies of the town.

### SUPERVISION RECEIVED

The Administrative Assistant operates under the broad supervision of the Board of Selectmen. The incumbent exercises a considerable degree of independent judgment, and is evaluated through conferences, reports and administrative procedures.

### SUPERVISION EXERCISED

Directly supervises town hall clerical staff. Advises Board of Selectmen on the selection, dismissal and discipline of employees. Functions as the Board's liaison with department heads and town employees.

### EXAMPLES OF DUTIES

(Any one position may not include all of the duties listed, nor do the listed examples include all duties which may be found in positions of this class.)

1. Attends to training needs of employees. Advises Selectmen on personnel matters. Enforces personnel policies of the town.
2. Establishes procedures for and coordinates all purchasing to include the review of all purchase requisitions and the drafting of specifications and the evaluation of competitive bids received. Monitors department budgets to avoid overexpenditure.
3. Answers public inquiries and complaints, notifies selectmen of inquiries and complaints as necessary. Attends public meetings.
4. Coordinates the daily administrative functions of the office of the selectmen; serves as liaison between the selectmen and town departments. Serves as contact person for community and economic development efforts of the town.
5. Attends all selectmen's meetings. Supervises the preparation of the weekly agenda and gathers pertinent supporting data. Arranges meetings at the request of the selectmen. Advises the Board of Selectmen in all municipal areas.
6. Actively seeks state and/or federal grants in aid and

administers grant-funded programs under the direction of the Board of Selectmen.

7. Assists and advises the Planning Board, and Selectmen on planning activities such as Comprehensive Plans, existing and future land use plans, major street plans, community facilities plans, zoning plans, subdivision regulations, site plans, neighborhood analysis, traffic and parking studies, and public improvement programs.

8. Represents the selectmen whenever they are unavailable and monitors the activities of committees appointed by the selectmen. Prepares press releases and reports as required. Handles selectmen's correspondence. Makes appointments for selectmen. Attends outside meetings on town business as selectmen's representative, as required.

9. Responsible for Town Report preparation.

10. Coordinates preparation of the town budget and its daily administration; analyzes expenditure trends and reports potential problems to the selectmen. Completes and submits required budget forms and reports.

11. Manages financial affairs of the town. Researches money management/investments. Implements audit recommendations.

Performs other related duties as required.

#### KNOWLEDGES, SKILLS AND ABILITIES REQUIRED

Ability to plan, organize, assign, supervise, inspect and coordinate the work of professional and technical personnel engaged in preparing comprehensive research studies, analyzing problems, preparing technical reports, and formulating recommendations; ability to delegate responsibility; ability to speak, write and communicate effectively; ability to establish and maintain effective working relationships with the employees, officials and the public. Knowledge of financial reporting and bookkeeping practices. Knowledge of state statutes dealing with town administration. Skill in personnel administration functions such as hiring, firing, promoting, training, etc.. Strong familiarity with town office administrative procedures.

#### MINIMUM QUALIFICATIONS REQUIRED

Bachelors degree in Public Management or related field; three years administrative experience, preferably in a municipal setting; OR any equivalent combination of education and experience which demonstrates possession of the required knowledges, skills and abilities.

BIRTHS REGISTERED IN THE TOWN OF EPSOM, NH

For the Year Ending December 31, 1991

| Birth Date | Birth Place | Name of Child                 | Name of Father                 | Name of Mother            |
|------------|-------------|-------------------------------|--------------------------------|---------------------------|
| Jan. 1     | Concord     | Conrad Woodrow Moriglioni     | David John Moriglioni          | Cindy Lee Langley         |
| Jan. 4     | Concord     | Jennifer Lynn Reeves          | Eric Jon Reeves                | Kathryn Lee Jepson        |
| Jan. 9     | Concord     | Michael Patrick Cadigan II    | Michael Patrick Cadigan        | Kathleen Diane Poule      |
| Jan. 17    | Concord     | Brittany Lynne Roberts        | Christopher Desmond Roberts    | Melissa Anne Ellsworth    |
| Jan. 17    | Concord     | Taylor Degnan Eames           | Jeffrey Cooke Eames            | Rachel Bradford Degnan    |
| Jan. 31    | Concord     | Danielle Annelise Dudley      | Kerk Frederick Dudley          | Lise Biron                |
| Feb. 1     | Concord     | Rebecca Carole Lucia McKenney | Robert William McKenney        | Carole Lucia Chase        |
| Feb. 19    | Concord     | Jacob Ryan Belanger           | Ricky John Belanger            | Cynthia Georgiale Eastman |
| Feb. 25    | Concord     | Kaitlyn Jane Moulton          | Matthew Maurice Moulton        | Lisa Marie Graham         |
| Feb. 27    | Concord     | Sarah Ruth Karpovich          | William Anthony Karpovich, Jr. | Susan Elizabeth Magan     |
| Mar. 10    | Concord     | Megan Elizabeth Merrill       | Steve Arthur Merrill           | Amy Beth Robinson         |
| Mar. 11    | Concord     | David Jonathan Shore          | Karl Dietrich Shore            | Mary Susan Schultz        |
| Mar. 28    | Concord     | Aaron Curtis Rowell           | Ronald Dean Rowell             | Carole Ann Boudreau       |
| Mar. 30    | Concord     | Ryan Joseph Peacan            | William Gerard Peacan          | Elizabeth Rose Wilder     |
| Mar. 31    | Concord     | Kaitlin Ashley Cote           | Jay Alan Cote                  | Lisa Anne Hilliard        |
| Apr. 1     | Manchester  | Samantha Lindsey Serfass      | Shawn Paul Serfass             | Annette Marie Delanger    |
| Apr. 7     | Manchester  | Edmund Joseph Moran IV        | Edmund Joseph Moran III        | Anber Michelle Cohoon     |
| Apr. 26    | Concord     | Stephanie Ann Jones           | Duke Greg Jones                | Elizabeth Ann Thompson    |
| Apr. 26    | Concord     | Cory James Cosseboom          | Charles Jeffert n Cosseboom    | Tammy Lynn Bacon          |
| May 15     | Concord     | Devin May Noel                | Mark Peter Noel                | Deborah Marie Nolin       |
| May 17     | Concord     | Derek Andrew Gates            | Rick Allen Gates               | Tammy Lynn Warren         |
| May 26     | Concord     | Emily Ann Talley              | Thomas Allen Talley            | Tracy Ann Johnson         |
| June 12    | Concord     | Rodman Webb Booker II         | Rodman Webb Booker             | Teresa Ann Jankauskas     |
| June 14    | Concord     | Samuel Thomas Harty           | Donald James Harty             | Rebecca Morrow            |
| July 5     | Concord     | Anna Elizabeth Argeropoulos   | George Argeropoulos            | Bonnie Elizabeth Davidson |
| July 13    | Concord     | Rebecca Carol Maloney         | Craig Ronald Maloney           | Julie Ann Michaels        |

| Birth Date | Birth Place | Name of Child               | Name of Father              | Name of Mother            |
|------------|-------------|-----------------------------|-----------------------------|---------------------------|
| July 13    | Manchester  | Corey Michael Pinsonneault  | Ronald Raymond Pinsonneault | Michelle Jaqueline Madore |
| July 19    | Manchester  | Amanda Katherine Wilson     | David Whitaker Wilson       | Sharon Mae Pelletier      |
| July 21    | Concord     | Douglas Andrew Turnbull     | Andrew David Turnbull       | Pamela Ann Prentice       |
| July 27    | Concord     | James Forbes Christie       | Scott Allan Christie        | Tina Marie Sargent        |
| Aug. 2     | Manchester  | Wesley Arthur Skinner       | David Wesley Skinner        | Mary Beth Ellsworth       |
| Sept. 16   | Concord     | Brooke Murray               | Frederick Paul Murray III   | Deborah Lee Cann          |
| Sept. 19   | Manchester  | Emily Christine Sirrell     | Paul Keith Sirrell          | Karen Sylvia Dodge        |
| Sept. 25   | Concord     | Patrick Sean McCormack      | Erian Matthew McCormack     | Donna Kay Redmond         |
| Sept. 26   | Concord     | Jonathan Leon Fitts         | Steven Matthew Fitts        | Linda Diane Perkins       |
| Sept. 27   | Manchester  | Shane Benjamin Zona         | Todd Benjamin Zona          | Nancy Fabrizio            |
| Oct. 7     | New London  | Kathleen Janet Loverude     | Jeffery Ronald Loverude     | Rebecca Jean Collins      |
| Oct. 13    | Concord     | Andrew Thomas Crowley       | Michael Stanton Crowley     | Kim Lee Yeaton            |
| Oct. 17    | Concord     | Samantha Jean Nolin         | Armand Joseph Nolin III     | Vikki Jean Killgore       |
| Oct. 25    | Concord     | Jackson Markus Riel         | Timothy Edward Riel         | Theresa Ann Lopez         |
| Oct. 26    | Manchester  | Kristina Kay Longley        | Gary Carl Longley           | Valerie Dale Billings     |
| Nov. 27    | Concord     | Matthew Paul Stremiau       | David Wayne Anderson        | Kimberley Faith Stremiau  |
| Nov. 27    | Concord     | Caitlin Nicole Lambert      | Timothy John Lambert        | Kathleen Marie Johnson    |
| Nov. 28    | Concord     | Chelsea Elizabeth Cosseboom | Richard Alan Cosseboom      | Deborah Ida Letourneau    |
| Dec. 6     | Concord     | Andrew Michael Duhaime      | Mark Kenneth Duhaime        | Louise Marie Moore        |
| Dec. 6     | Concord     | Brianna Michelle Hughes     | Eric John Hughes            | Michelle Ann Auger        |
| Dec. 8     | Concord     | Sarah Ann Chattin           | William Charles Chattin     | Frances Stanley           |
| Dec. 11    | Concord     | Rebecca Lynn Champagne      | Gary Ronald Champagne       | Kara Marie McGillicuddy   |
| Dec. 13    | Concord     | Nicole Alexis Deane         | Lonnie Allan Deane          | Candi Lee Lepene          |



MARRIAGES REGISTERED IN THE TOWN OF EPSOM, NH

For the Year Ending December 31, 1991

| Date    | Place of Marriage | Name of Groom<br>Name of Bride                  | Residence at the<br>Time of Marriage |
|---------|-------------------|---|--------------------------------------|
| Jan. 3  | Ipscom, NH        | Karl Albert Monty<br>Michele Marie Macdougall   | Preston, CT<br>Preston, CT           |
| Jan. 12 | Ipscom, NH        | Cameron C. Harbison<br>Victoria Rose Hall       | Epscom, NH<br>Epscom, NH             |
| Feb. 23 | Concord, NH       | Timothy James Sult<br>Barbara Baker Franzeim    | Epscom, NH<br>Epscom, NH             |
| Apr. 6  | Salem, NH         | Frederick T. Hast<br>Virginia L. Blackey        | Epscom, NH<br>Gilford, NH            |
| Apr. 6  | Pittsfield, NH    | Merlin Richard Nieder<br>Rebekkah Ann Fuller    | Bow, NH<br>Epscom, NH                |
| Apr. 27 | Concord, NH       | Robert Guy Whitcomb, Jr.<br>Shawna Marie Locke  | Epscom, NH<br>Concord, NH            |
| Apr. 27 | Penacook, NH      | Mark Wayne Wilson<br>Faith Ann Hughes           | Concord, NH<br>Epscom, NH            |
| May 4   | Pittsfield, NH    | Philip Edward Massey<br>Jennifer Lynn Mayville  | Epscom, NH<br>Epscom, NH             |
| May 11  | Concord, NH       | Mark Kenneth Duhaime<br>Louise Marie Moore      | Epscom, NH<br>Epscom, NH             |
| May 11  | Hooksett, NH      | Anthony James Leeds<br>Melynda Angel Turcotte   | Epscom, NH<br>Epscom, NH             |
| May 18  | Concord, NH       | David Brian Sullivan<br>Donna Marie Noel        | Epscom, NH<br>Epscom, NH             |
| May 25  | Epscom, NH        | William Joseph Barton<br>Regina Miles Lambert   | Epscom, NH<br>Epscom, NH             |
| May 25  | Epscom, NH        | Mark Philip Hodgdon<br>Linda Marie Meyer        | Epscom, NH<br>Epscom, NH             |
| June 15 | Epscom, NH        | Frederick Clinton Smith, Jr.<br>Cheryl Lyn Hall | Northampton, MA<br>Epscom, NH        |
| June 22 | Chichester, NH    | James Eugene Donbroski<br>Vanessa Kyle Saratte  | Epscom, NH<br>Epscom, NH             |
| July 5  | Hooksett, NH      | Carmine Fazzari<br>Robin Lynn Erskine           | Allenstown, NH<br>Epscom, NH         |



|          |                |   |                              |
|----------|----------------|---|------------------------------|
| July 13  | Northwood, NH  | Andrew Eugene Gelinias<br>Clara Louise Yeaton     | Epsom, NH<br>Epsom, NH       |
| July 20  | Epsom, NH      | Lavell Donnell Mitchell<br>Wanda Rae Cutter       | Suffield, CT<br>Epsom, NH    |
| July 21  | Chichester, NH | Robert Frederick Clark<br>Donna May Anderson      | Epsom, NH<br>Loudon, NH      |
| July 26  | Pittsburg, NH  | Roy H. Cox, Sr.<br>Susan K. Scott                 | Epsom, NH<br>Epsom, NH       |
| Aug. 17  | Penacook, NH   | Michael E. Grandmont, Jr.<br>Lori Lee Demary      | Epsom, NH<br>Penacook, NH    |
| Aug. 24  | Epsom, NH      | Douglas John Bean<br>Robin Ann Vincent            | Plymouth, MA<br>Plymouth, MA |
| Sept. 6  | Epsom, NH      | Benjamin Robert May<br>Melissa Marie Baker        | Epsom, NH<br>Epsom, NH       |
| Sept. 7  | Concord, NH    | Donald Russell Boynton<br>Deborah Ann Cochran     | Epsom, NH<br>Epsom, NH       |
| Sept. 7  | Epsom, NH      | R. Patrick Dow<br>Beth Ann Kiley                  | Epsom, NH<br>Epsom, NH       |
| Sept. 14 | Allenstown, NH | Michael William Caraway<br>Michelle Anne Petrin   | Epsom, NH<br>Allenstown, NH  |
| Sept. 28 | Merrimack, NH  | Mark Harrington Uhlman<br>Kathleen Marie Donnelly | Epsom, NH<br>Epsom, NH       |
| Oct. 19  | Manchester, NH | Richard Henry Sweetman, IV<br>Paula Jo Dery       | Epsom, NH<br>Epsom, NH       |
| Oct. 12  | Concord, NH    | Willis F. Ingram<br>Ruth M. H. Lambert            | Epsom, NH<br>Antrim, NH      |
| Oct. 12  | Belmont, NH    | Christopher Bryant Allen<br>Staci Ann Connolly    | Epsom, NH<br>Epsom, NH       |
| Oct. 12  | Plaistow, NH   | Timothy W. Oliver<br>Jodi Anne Robertson          | Suncook, NH<br>Plaistow, NH  |
| Oct. 12  | Northwood, NH  | Arthur Morrill Nutter, Jr.<br>Phyllis Jean Drew   | Epsom, NH<br>Epsom, NH       |
| Oct. 26  | Epsom, NH      | Robert William Cushing<br>Laurie Ann Barton       | Epsom, NH<br>Epsom, NH       |

|         |                |                            |             |
|---------|----------------|----------------------------|-------------|
| Nov. 9  | Epsom, NH      | David Adam Letourneau      | Epsom, NH   |
|         |                | Ellie Mae Yeaton           | Epsom, NH   |
| Nov. 23 | Pittsfield, NH | Lawrence Joseph Kanopka    | Loudon, NH  |
|         |                | Norma Marie Laro           | Epsom, NH   |
| Dec. 19 | Concord, NH    | Paul Raymond Lemire        | Concord, NH |
|         |                | Eleanor V. Akeley          | Epsom, NH   |
| Dec. 31 | Epsom, NH      | Robert William Griggs, Jr. | Epsom, NH   |
|         |                | Deborah Dawn Douillette    | Epsom, NH   |

DEATHS REGISTERED IN THE TOWN OF EPSOM, NH  
For the Year Ending December 31, 1991

| Date    | Name of Deceased         | Father's Name         | Mother's Name      |
|---------|--------------------------|-----------------------|--------------------|
| Jan. 10 | Warren A. Rice           | Edwin Rice            | Madeline Broad     |
| Jan. 15 | Anna Howe                | Francis Vachon        | Mary LaMarche      |
| Jan. 27 | Carl E. Ward             | Matthew Francis Ward  | Lafay Hodgdon      |
| Feb. 12 | Helen L. Hart            | Dennis J. Lacoss      | Florence Camp      |
| Feb. 19 | Velma L. Johnson         | Martin Hart           | Mae Mason          |
| Feb. 22 | Conrad R. Lavoie         | Adelard C. Lavoie     | Jeannette LaFond   |
| Feb. 23 | Rosalie V. Boufford      | Unknown               | Unknown            |
| Feb. 24 | Julia A. Stumpf          | Frank McCarron        | Bridget Devaney    |
| Feb. 28 | Mary E. Murphy           | Patrick Beatty        | Elizabeth Fay      |
| Mar. 4  | Etna T. Foust            | James Tribble         | Kanthippe Fuller   |
| Mar. 9  | Bruce F. England         | Ralph W. England      | Josephine I. Burch |
| Mar. 12 | Caroline Isabelle Conant | Frank Kitteridge      | Etta Sanborn       |
| Mar. 29 | John T. Wormhood         | Ralph K. Wormhood     | Frances McDonough  |
| Apr. 4  | Frances J. Clough        | Frank W. Welch        | Sadie E. Morrison  |
| Apr. 11 | Gladys K. Adams          | Frederick Kern, Jr.   | Nellie H. Qualter  |
| Apr. 22 | Marie V. Cloutier        | Octave Rousseau       | Virginie Labrecque |
| Apr. 27 | Dorothy L. Harrison      | Karl Kaschel          | Otilia /Unknown    |
| May 9   | William D. Davie         | William Ambrose Davie | Lillian Tibbetts   |
| May 21  | Amy D. Russell           | Howard Dyer           | Bessie Shepherd    |
| June 7  | Joseph Mackinnon         | Unknown               | Unknown            |
| June 12 | Josephine Abraham        | Bernaides Monkevicens | Ursula Shalali     |
| June 20 | Bessie Helen Ring        | Charles Albert Reid   | Lillian May Adams  |
| June 25 | Doris E. Wade            | C. Winfield Noyes     | Mary Gallup        |
| July 7  | Elizabeth S. Atkins      | James McBain          | Tina Jordan        |
| July 7  | Ida Mae Kerr             | John Wiley            | Martha Pringle     |
| July 16 | Phyllis K. Wrightson     | Arthur Kennedy        | Anne Listenburger  |

|          |                        |  |                      |
|----------|------------------------|--|----------------------|
| July 20  | Tosca Bonati           | Ernani Fontana                           | Clara Verciani       |
| July 30  | Armand V. Rocheville   | Theodore Rocheville                      | Rosa St. Hilaire     |
| Aug. 6   | Harold Edward Langley  | Edward I. Langley                        | Edith Jordan         |
| Aug. 14  | Chester W. Saltmarsh   | Albert Saltmarsh                         | Bertha Cutting       |
| Aug. 15  | Thelma M. Owens        | Harold M. Sykes                          | Bessie Colvin        |
| Aug. 20  | Helen Gilchrist        | George Bernhardt                         | Anna Marie Keefer    |
| Aug. 26  | Frank W. Berry         | Thomas W. Berry                          | Mary Ellen Ward      |
| Sept. 19 | Eric W. Liljendahl     | Eric Liljendahl                          | Amanda Carlson       |
| Oct. 15  | Shirley W. Grant       | Guy L. Pratt                             | Augusta N. Thompson  |
| Oct. 21  | Helen E. Vallier       | Cornelius Sheehan                        | Mary Harrington      |
| Oct. 23  | Margaret E. Delaney    | Denneth McKenzie                         | Jane Munroe          |
| Oct. 27  | Gertrude E. Mullen     | Everett G. Peabody                       | Bertha Pillsbury     |
| Nov. 1   | Flora Elmira Spade     | George B.M. Schafer                      | Margaret E. Kirchner |
| Nov. 2   | Stella Bachand         | John Barker                              | Maude Hardy          |
| Nov. 10  | Robert Z. Clark        | William D. Clark                         | Hattie Zabriskie     |
| Nov. 19  | Albena I. Roy          | Adolph Preve                             | Exzilda Belisle      |
| Nov. 21  | Ronald Charles Rook    | James A. Rook                            | Arlene Buswell       |
| Nov. 23  | Andrew Gibson Criswell | Andrew Gibson Criswell Smith, Sr.<br>Jr. | Elizabeth Lamb       |
| Nov. 24  | Eveline Matzen         | Frank McCarron                           | Bridget Devaney      |
| Dec. 3   | Freda M. Bain          | Charles Palmer                           | Annie Williams       |
| Dec. 6   | Mark R. Baker          | Richard P. Baker                         | Theresa A. Huntley   |
| Dec. 7   | Edith A. Nichols       | Elma Sanborn                             | Mary A. Morse        |
| Dec. 7   | Blanche L. Sweeney     | Lorne Skinner                            | Ella Mae Harvey      |
| Dec. 8   | Regis Frank Deinhardt  | John Deinhardt                           | Alvina Bloom         |
| Dec. 12  | Annie Dorothea Hackett | Henry N. Schmidt                         | Nellie F. Towne      |
| Dec. 22  | Blanche D. Wright      | Eli Perron                               | Clezaire Noel        |
| Dec. 28  | Ronald Edward Costa    | Manuel Costa                             | Anna Demoura         |

**BRENT W. WASHBURN, CPA**

**ROUTE 9 BOX 228**

**CONCORD, NEW HAMPSHIRE 03301**

**TELEPHONE 603-224-6133**

The School Board  
Epsom School District  
Epsom, New Hampshire

Members of the Board:

I have audited the general purpose financial statements of the Epsom School District as of and for the year ended June 30, 1991, and have issued my report thereon dated December 21, 1991.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

In planning and performing my audit of the general purpose financial statements of the Epsom School District for the year ended June 30, 1991, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of Epsom School District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash Receipts  
Cash Disbursements  
General Ledger  
Accounts Payable (Purchasing / Receiving)  
Payroll



For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

Reportable Conditions:

1: Inventory of Fixed Assets

Criteria: Inventory of fixed assets represents a significant control tool in monitoring the School District assets and is essential to prepare reliable financial statements.

Condition: The School District does not have a schedule of assets controlled by the the School District. Schedules of assets purchased by federal grants has been maintained.

Cause: The normal practice of governmental units in New Hampshire has been to expense the fixed asset as purchase, and not to maintain any detail schedule of assets in use.

Recommendation: The District cause an inventory of these assets as soon as practical. The existence of fixed asset records will not only aid district officials in their control of these assets, but should be an invaluable tool in long range planning. General accepted accounting principles require fixed asset reporting as part of the general purpose financial statements and the audit opinion is being qualified due to the omission of this schedule.

2: School Lunch Sales

Criteria: The school lunch sale represents a significant portion of the food service revenue. Accurate revenue data is essential to prepare reliable financial statements.

Condition: The food lunch director controls all aspects of the food service activities, including collection and depositing of money, issuing of lunch tickets, statics of meals served, reporting to State, etc.

Cause: The separation of duties is not practicable in this area, and the district has not invested in control mechanisms at the point of sale.

Recommendation: The district investigate the feasibility of control procedures that would reconcile the revenue received with the lunch tickets issued. The scope of the audit testing will be limited to reconciling recorded receipts with the bank statement. The audit option is being modified due to the scope limitation on testing food service revenue.

Reportable Conditions: (Continued)

3. Supporting Documentation

Criteria: The control of expenditures is essential in preparing timely and reliable financial statements.

Condition: In the test of transactions, supporting documentation for two of the item selected could not be found, and one other requested disbursement documentation could not be located. The cancellation of paid invoices was not generally done.

Cause: The accounts payable clerk was a new employee and to help in the training period other staff members assisted with the filing. The files contain five school districts and a supervisor union data. The files are used for varying reasons by many different people during the year.

Recommendation: It is recommended that filing procedures be reviewed as to manner and type of access to the files.

4. Unsecured Cash

Criteria: The internal control procedures are designed to safeguard the assets of the School District.

Condition: The bank balance as per the bank statements was consistently over the amount insured by federal bank deposit insurance. At one point during the year the balance reached \$485,965.

Cause: The need for manageable requests from the Town for the money appropriated results in large deposits.

Recommendation: The cash flow be analyzed to insure that the cash balance is maintained at its lowest possible amount. The School Board should try to negotiate an arrangement with the banking institution, thereby the amount above the insurance would be collateralized with bank assets.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

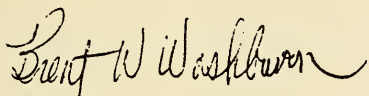
My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weakness as defined above. However, I believe none of the reportable conditions described above is a material weakness.

Epsom School Board  
December 21, 1991  
Page 4 of 4

I also have discussion about other matters involving procedures associated with internal control structure and its operation that have not been reported to management, but they were designed to assist management in making decisions on improvements to the system of internal control.

This report is intended for the information of management, the School Board, the cognizant audit agency, and other federal audit agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

I extend my thanks to the officials and employees of the Epsom School District for their assistance during the course of my audit.

A handwritten signature in cursive script, reading "Brent W. Washburn". The signature is written in dark ink on a light background.

December 21, 1991







*Next year —*  
The  
Epsom Public  
Library  
*will celebrate the*  
**100<sup>th</sup>**  
**ANNIVERSARY**  
*of its establishment*  
*in the town.*

